1981 Iowa Individual Income Tax

Annual Statistical Report

RETURNS FILED IN 1982

COMPILED BY
STATE OF IOWA
DEPARTMENT OF REVENUE
RESEARCH & MANAGEMENT SERVICES DIVISION
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INTRODUCTION

This report presents information obtained from 1981 Iowa Individual Income Tax returns filed during 1982. The report retains the same format as last year, with no substantive law changes. The report by major section is as follows: a presentation of the income tax laws applicable to 1981 income; an examination of the individual income tax abatements granted in 1982 by the Director of Revenue; a review of the usage of the political check-off; a description of the school district surtax program; a summary of income, credit and deduction information obtained from 1981 returns; and a detailed statistical appendix.

Individual Income Tax Law Changes For 1981 Tax Year

Personal and Dependent Credits

Personal, additional and dependent tax credits are scheduled to increase by $1 per year for five years. In 1981, the third year of this change, the personal and additional tax credits increased to $18 and the dependent tax credit increased to $13. (Married joint and head of household credits were increased to $36.)

Highlights of Individual Income Tax Law - 1981 Tax Year

Iowa residents who were required to file a 1981 Federal Income Tax Return or who had an adjusted gross income of $4,000 or more, or who had an adjusted gross income of $3,000 and were claimed as a dependant on another person's return, were required to file a 1981 Iowa Income Tax Return. Also required to file were nonresidents who derived $4,000 or more of income from Iowa sources and who were required to file a 1981 Federal Income Tax Return. Returns and any tax payments were due by the last day of the fourth month following the close of the taxpayer's tax year.

Iowa net income (adjusted gross income) for Iowa income tax reporting purposes was defined as federal adjusted gross income with certain modifications. Primary among these modifications were the deduction of interest and dividends from federal securities and the addition of interest and dividends from foreign securities and from securities of state and other political subdivisions exempt from federal income tax.

The following deductions from adjusted gross income were allowed in deriving net taxable income:

1. Federal income taxes paid during the tax year adjusted by any federal income tax refunds received during the year.

2. The larger of the following amounts:

   a. A standard deduction of fifteen percent of the adjusted gross income remaining after the federal income tax deduction. This deduction may not exceed three thousand dollars except for husband and wife filing separately or a single filer in which case each one is limited to a standard deduction of twelve hundred dollars.

   b. The itemized deductions used for federal income tax purposes less the amounts deducted for Iowa income taxes, plus qualifying adoption expenses that exceeded three percent of the taxpayer's net income, and plus up to one hundred dollars (two hundred dollars if married filing jointly) of the amount donated to any political party.

The use of the above deductions was subject to the following restrictions:

1. Married persons filing separately must both use the standard deduction if either elects to use it.
2. Nonresidents using itemized deductions are allowed to deduct only those itemized deductions fairly and equitably allocable to Iowa.

Taxable income reported on 1981 Iowa returns was subject to the following rates:

Rate		Rate	
0.50%	from $ 0 through $ 1,023	8.00%	from $15,345 through $20,460
1.25%	from $ 1,023 through $ 2,046	9.00%	from $20,460 through $25,575
2.75%	from $ 2,046 through $ 3,069	10.00%	from $25,575 through $30,690
3.50%	from $ 3,069 through $ 4,092	11.00%	from $30,690 through $40,920
5.00%	from $ 4,092 through $ 7,161	12.00%	from $40,920 through $76,725
6.00%	from $ 7,161 through $ 9,207	13.00%	over $76,725
7.00%	from $ 9,207 through $15,345		

The following credits against computed tax were allowed:

1. Taxes paid to another state or foreign country on income derived from sources in that state or foreign country were allowed in an amount which could not exceed what the Iowa tax would have been on such income.

2. An eighteen dollar credit was allowed for the taxpayer and the taxpayer's spouse. Also, an additional eighteen dollar credit was allowed for either or both of the individuals who were 65 or over and for either or both of the individuals who were blind at the close of the tax year. In addition, a head of household was allowed an additional credit of eighteen dollars.

3. A taxpayer was allowed a thirteen dollar credit for each dependent.

4. A credit for child care expenses was allowed, up to five percent of the expenses incurred as allowed for federal tax purposes. A maximum credit of one hundred dollars for one eligible child or two hundred dollars for more than one eligible child was provided.

INCOME TAX ABATEMENT

The 65th General Assembly enacted legislation, effective July 1, 1974, giving the Director of Revenue the power "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed". Abatements apply to those cases in which the initial protest occurs after the 90 day appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1982.

INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 1982 THROUGH DECEMBER 31, 1982

Reason for Abatement	Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
1. Taxpayer filed returns not previously filed or filed amended returns.	253	$107,415.53	$25,860.18	$30,668.17	$163,943.88
2. Taxpayer provided supplemental information which verified amounts claimed on the return.	45	30,593.79	6,456.62	6,177.40	43,227.81
3. Taxpayer provided either an out-of-state return verifying non-Iowa residency or information verifying a claimed out-of-state credit.	50	32,340.46	7,825.26	11,605.74	51,771.46
4. Taxpayer's liability was revised as a result of a federal audit.	28	22,292.06	1,131.57	9,683.82	33,107.45
5. Remittance submitted, but not received.	235	---	---	16,673.96	16,673.96
6. Miscellaneous	0	---	---	---	---
TOTAL	681	$192,641.84	$41,273.63	$74,809.09	$308,724.56

INCOME TAX POLITICAL CHECKOFF

Beginning with 1973 tax returns filed in 1974, individuals were allowed to designate one dollar of state funds to be given to qualifying political parties. Beginning with tax year 1979, a taxpayer could choose to have one dollar divided evenly among eligible parties. Use of the checkoff has no effect on an individual's income tax liability, resulting in neither a decrease in refund, nor an increase in the amount of remittance required. Usage of the checkoff is limited to those taxpayers with at least one dollar of tax liability per taxpayer. Married persons may use the checkoff regardless of whether filing joint or separate returns as long as they have the minimum tax liability.

Participation rate is defined as the percentage of eligible taxpayers using the checkoff. For tax year 1981 returns filed in calendar year 1982, this is equal to 240,508 (number of individuals using the checkoff) divided by 1,448,386 (number of eligibles) for a participation rate of 16.61 percent. This compares to a rate of 16.62 percent for tax year 1980 returns filed in calendar year 1981 and 15.76 percent for tax year 1979 returns filed in calendar year 1980.

Because both spouses filing a married joint return may use the checkoff, the analysis of the checkoff must take into account total taxpayers rather than total returns. The following table presents by filing status the number of eligible filers, the number who participated in the checkoff and the breakdown according to filers who designated a contribution to the Republican party, to the Democratic party, or who designated the checkoff to be split between the two parties. More detailed information on the use of the checkoff is shown on Tables 34 and 35 of the Statistical Appendix.

INCOME TAX CHECKOFF BY FILING STATUS AND ADJUSTED GROSS INCOME

	1981 Tax Year Returns								
		Eligibles		Participants		Political Party			
Filing Status	Number of Filers	Number	Percent	Number	Percent	Democrats	Republicans	Split	Participation Rate
Single Head of Household and Surviving Spouse	502,684	337,991	23.34%	59,433	24.71%	22,389	17,228	19,816	17.58%
Married Joint	591,584	444,554	30.70%	81,238	33.78%	28,746	29,269	23,223	18.27%
Married Separate	756,876	665,741	45.96%	99,837	41.51%	36,048	35,809	27,980	15.00%
TOTAL	1,851,144	1,448,386	100.00%	240,508	100.00%	87,183	82,306	71,019	16.61%

SCHOOL DISTRICT SURTAX

Upon voter approval, all public school districts in the state have the option of imposing a local school district income surtax. This surtax is a feature of the School Foundation Program under which per pupil state aid to schools is provided. The school district income surtax is part of the enrichment program by which school boards may raise an additional five percent of the state cost per pupil multiplied by the adjusted enrollment in the school district.

For tax year 1981, the surtax could not exceed 20 percent of Iowa state income tax liability and could only be imposed in combination with an additional property tax not to exceed $1.08 per $1,000 of assessed value. Each school district's surtax is determined by the State Comptroller, who establishes the rate of surtax and the property tax enrichment levy necessary to achieve a certain amount of revenue as approved by the voters in the school district.

For tax year 1981, thirty-one school districts imposed a surtax with the percentage and amount of surtax as follows. This surtax was in addition to any state income tax liability paid by residents of these school districts for the 1981 tax year.

School District	Percent of Surtax	Amount of Surtax	School District	Percent of Surtax	Amount of Surtax
Alden	10.50%	$ 49,154.20	Klemme	9.25%	$ 20,029.31
Amana	7.25%	39,306.85	Lakota	3.50%	8,029.32
Ayrshire	12.25%	14,077.54	Lincoln Central	4.25%	11,649.56
Buffalo Center-Rake	10.75%	51,698.12	Lohrville	4.50%	10,817.15
Burt	10.00%	24,752.95	Lytton	8.50%	18,978.34
CAL	7.00%	33,819.33	Malvern	4.75%	17,628.63
Clearfield	17.00%	21,997.72	Meservey-Thornton	8.00%	26,569.86
Collins	9.50%	18,231.87	Northeast Hamilton	4.00%	17,147.63
Corwith-Wesley	4.00%	16,440.02	Schaller	8.00%	26,656.35
Diagonal	15.75%	10,389.08	Steamboat Rock	5.25%	7,238.22
Dumont	5.50%	13,920.95	Stratford	6.00%	16,606.74
East Monona	11.25%	15,487.86	Thompson	10.25%	24,678.46
Gilmore City-Bradgate	5.25%	15,502.19	Titonka	4.75%	16,159.83
Goldfield	4.00%	12,130.58	Wellsburg	8.00%	26,838.99
Havelock-Plover	4.75%	9,842.67	Woden-Crystal Lake	5.00%	13,799.01
Kanawha	3.50%	12,572.89	TOTAL		$622,152.22

For tax year 1982, forty-four school districts are participating in the additional enrichment program levying surtaxes ranging from 3.50 percent to 16.00 percent.

STATISTICAL SUMMARY
IOWA INDIVIDUAL INCOME TAX RETURNS
1981 TAX YEAR

For the 1981 tax year, a total of 1,555,352 returns were filed. This is a decrease of 4,170 returns and a percentage decrease of .27 percent from 1980. This is the second decline in the number of filers since 1970. The number of returns also declined in 1980 from 1979.

RETURNS BY FILING STATUS

	Number of Returns			Percentage Change	
Filing Status	1981	1980	1979	1980 to 1981	1979 to 1980
Single Head of Household and Surviving Spouse	502,684	507,202	522,191	- .89%	- 2.87%
Married Joint	295,792	303,103	318,608	- 2.41%	- 4.87%
Married Separate	756,876	749,217	730,815	+ 1.02%	+ 2.52%
TOTAL	1,555,352	1,559,522	1,571,614	- .27%	- .77%

COMPUTED TAX BY FILING STATUS

	Computed Tax			Percentage Change	
Filing Status	1981	1980	1979	1980 to 1981	1979 to 1980
Single Head of Household and Surviving Spouse	$133,489,134.94	$120,873,464.13	$103,659,544.48	+ 10.44%	+ 16.61%
Married Joint	176,229,066.44	181,978,467.33	180,945,261.00	- 3.16%	+ 0.57%
Married Separate	353,547,147.75	327,661,806.55	287,196,802.28	+ 7.90%	+ 14.09%
TOTAL	$663,265,349.13	$630,513,738.01	$571,801,607.76	+ 5.19%	+ 10.27%

Tax collections from all filing statuses except married joint filers increased over the amount for 1980. Collections from single and head of household filers increased the most at 10.44 percent, while married separate collections were up 7.90 percent. Collections from married joint filers fell by 3.16 percent, giving an overall percentage rise of 5.19 percent, compared to a percentage rise of 10.27 percent last year. Overall, tax collections rose from $630.5 million to $663.3 million.

RETURNS BY ADJUSTED GROSS INCOME

The table below illustrates the variation in distribution of returns, income, and tax, when analyzed by adjusted gross income brackets. For example, persons filing returns showing less than $5,000 adjusted gross income comprised 26.11 percent of all returns, 4.92 percent of income, and .42 percent of the tax paid. In comparison, filers with income over $20,000 a year filed 21.76 percent of all returns, had 50.98 percent of all income, and paid 64.86 percent of the total tax. A comparison of the distribution with that of last year shows that the percentage of returns, income and tax shifted toward the higher brackets.

ADJUSTED GROSS INCOME SUMMARY

Adjusted Gross Income	Returns		Adjusted Gross Income		Tax Paid	
	Number	% of Total Returns	Dollars (Millions)	% of Total Dollars	Dollars (Millions)	% of Total Dollars
$ 0 - $ 5,000	406,031	26.11%	$ 1,035.8	4.92%	$ 2.8	.42%
$ 5,000 - $10,000	348,864	22.43%	2,581.6	12.25%	41.6	6.27%
$10,000 - $20,000	461,970	29.70%	6,710.3	31.85%	188.7	28.45%
$20,000 and over	338,487	21.76%	10,744.0	50.98%	430.2	64.86%
Total	1,555,352	100.00%	$ 21,071.7	100.00%	$ 663.3	100.00%

RETURNS BY TAXABLE INCOME BRACKETS

Tables 27 through 31 of the Statistical Appendix display by bracket the amount of taxable income reported by filers with a particular adjusted gross income. Net taxable income is equal to adjusted gross income less federal tax payments, plus any federal tax refund received and less either a standard or itemized deduction. Considering this relationship, net taxable income is usually less than adjusted gross income. However, this is not always the case. For 1981, there were 661 returns in which the net income was in a higher income bracket than the gross income. There were also 434,723 returns in which the net taxable income was in a lower bracket than the adjusted gross income. The remaining 1,119,968 returns have net taxable income and adjusted gross income in the same bracket range. The table on the next page shows the total returns in each bracket by adjusted gross income and by net taxable income.

Income Bracket	No. of Returns by Adjusted Gross Income	No. of Returns by Net Taxable Income
$ 0 - $ 5,000	406,031	552,976
$ 5,000 - $10,000	348,864	415,276
$10,000 - $25,000	601,535	527,044
$25,000 - $50,000	174,572	52,920
$50,000 +	24,350	7,136
TOTAL	1,555,352	1,555,352

USE OF STANDARD AND ITEMIZED DEDUCTIONS

For 1981 returns, the trend toward more use of itemized deductions was continued. In 1979 the standard deduction was increased from 10 percent to 15 percent and the maximum deduction was changed from $1,000 for all except married separate filers to $3,000 for married joint and head of household or $1,200 for married separate and single filers. This law change caused a decline in the number of itemized filers by 22.97 percent and an increase in the number of standard deduction filers by 26.71 percent for 1979.

However, for 1980, because no law change was enacted, plus the effects of inflation, the number of standard deduction filers fell by 4 percent, while the number of itemized filers rose by 4 percent. For 1981, this trend continued in an almost identical fashion, with standard deduction filers declining by 4 percent and itemized deduction filers rising by 5 percent. By income bracket for 1981, the number of itemized and standard deduction filers fluctuated greatly. The number of returns in the $20,000 and over bracket rose by 5 percent for standard filers and 18 percent for itemized filers. On the other hand, the number of filers below $5,000 income fell by 5 percent for standard filers, and fell by 4 percent for itemized filers.

COMPARISON OF STANDARD AND ITEMIZED DEDUCTIONS BY AGI
1979 - 1981

STANDARD DEDUCTION FILERS

Adjusted Gross Income	Number of Filers 1981	1980	1979	Percentage Change 1980 to 1981	1979 to 1980
$ 0 - $ 5,000	309,828	327,221	360,319	- 5.32%	- 9.19%
$ 5,000 - $10,000	213,579	230,369	244,896	- 7.29%	- 5.93%
$10,000 - $20,000	235,555	242,493	245,856	- 2.86%	- 1.37%
$20,000 and Over	98,002	93,533	81,215	+ 4.78%	+ 15.17%
TOTAL	856,964	893,616	932,286	- 4.10%	- 4.15%

ITEMIZED DEDUCTION FILERS

Adjusted Gross Income	Number of Filers 1981	1980	1979	Percentage Change 1980 to 1981	1979 to 1980
$ 0 - $ 5,000	96,203	100,648	105,743	- 4.41%	- 4.82%
$ 5,000 - $10,000	135,285	135,676	135,006	- .29%	+ .50%
$10,000 - $20,000	226,415	226,505	230,879	- .04%	- 1.89%
$20,000 and Over	240,485	203,077	167,700	+18.42%	21.10%
TOTAL	698,388	665,906	639,328	+ 4.88%	4.16%

NON REFUNDABLE CREDITS CLAIMED

Three types of nonrefundable credits may be claimed by the taxpayer. These are the child care credit, personal and dependent credits, and out-of-state credit. A nonrefundable credit is one that will reduce tax liability to zero, but not below.

Child Care Credit

In a change that occurred effective with the 1977 tax law, child care credits were allowed as a credit from tax rather than as a deduction from income. As shown in the comparison below, the amount of credit claimed in 1981 was 18.50 percent greater than that in 1980. No distinct changes are to be noted either by type of deduction or by filing status.

CHILD CARE CREDIT BY FILING STATUS AND TYPE OF DEDUCTION

	Standard Deduction		Itemized Deduction		Total	
Filing Status	1981	1980	1981	1980	1981	1980
Single or Head of Household	$279,232	$244,261	$ 170,325	$ 131,032	$ 449,557	$ 375,293
Married Joint	79,415	66,749	157,489	128,508	236,904	195,257
Married Separate	514,399	463,152	2,007,335	1,673,666	2,521,734	2,136,818
TOTAL	$873,046	$774,162	$2,335,149	$1,933,206	$3,208,195	$2,707,368

Personal and Dependent Credits Claimed

For the 1981 tax year, 2,147,044 personal credits were claimed, while there were 931,141 dependent credits which were claimed. The number of personal credits rose .08 percent, while the number of dependent credits claimed fell by 1.12 percent. Generally speaking, these changes reflect a stability in the number of tax filers, and a decline in the number of persons under 18 in the state.

Out-of-State Credits

For the 1981 tax year, a total of 39,631 returns were filed by nonresidents, indicating a tax liability of $13,747,006. In comparison to this, 28,625 Iowa residents filed returns with out-of-state credits for taxes paid to other states or foreign countries totaling $8,905,507.

METHODS OF PAYMENT

Total tax paid as presented in the report represents the total tax received from withholding, estimated payments, and additional payments, plus any motor fuel credits and less refunds paid to taxpayers.

Withholding of income taxes from wages and salaries is required of all employers making a payment of wages and salaries in Iowa to either resident or nonresident employees.

Estimated payments are required to be filed during the year by any individual who can reasonably expect to incur $50 or more of tax liability on income not subject to withholding. Estimated payments are primarily paid by the self-employed and those with incomes other than wages and salaries.

Additional payments are those payments made to satisfy any remaining tax liability which is due at the time the return is filed.

The motor fuel tax credit shown represents the credits allowed for any motor fuel tax paid on fuel used for nonhighway purposes.

Refunds are those payments made by the state to return to filers the amount of collections received from withholding or estimated payments which are in excess of the filer's tax liability.

Various sources of funds serving as payment of taxes due and refunds paid are shown in the following table. As shown, withholding from employees paychecks composed the largest part of income tax revenue, with over 80 percent of all net tax liability.

METHODS OF PAYMENT
Tax Year 1981

	Amount	Percent of Tax Liability
Withholding	$545,666,887.55	82.27%
Estimated Payments	99,200,662.00	14.96%
Additional Payments	144,127,361.74	21.73%
Motor Fuel Credits	5,832,549.38	0.88%
Total Sources	$794,827,460.67	119.84%
Less Refunds	131,562,111.54	19.84%
Net Income Tax Liability	$663,265,349.13	100.00%

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS
All Returns Tax Years 1980 and 1981

The table below compares the tax incidence by income brackets for 1980 and 1981 returns. Incidence rates have decreased slightly since last year, from 3.16 percent overall to 3.15 percent.

Adjusted Gross Income Brackets	1981			1980	
	Adjusted Gross Income	Tax	Incidence[1]	Tax	Incidence[1]
$ 1 - $ 2,999	$ 350,577,462	$ 93,968.13	.03%	$ 114,112.72	.03%
$ 3,000 - $ 3,999	301,513,707	872,326.22	.29%	987,930.48	.31%
$ 4,000 - $ 4,999	383,797,104	1,836,652.22	.48%	1,950,245.51	.48%
$ 5,000 - $ 5,999	420,965,357	4,368,085.52	1.04%	4,742,077.13	1.08%
$ 6,000 - $ 6,999	470,067,664	6,417,372.37	1.37%	7,096,585.53	1.42%
$ 7,000 - $ 7,999	527,293,271	8,541,609.56	1.62%	9,269,471.22	1.67%
$ 8,000 - $ 8,999	560,962,503	10,200,370.52	1.82%	11,183,990.48	1.87%
$ 9,000 - $ 9,999	602,166,540	12,096,611.80	2.01%	12,656,093.88	2.06%
$10,000 - $11,999	1,249,191,578	28,460,616.24	2.28%	29,952,398.99	2.33%
$12,000 - $13,999	1,330,741,296	34,691,761.92	2.61%	36,069,426.12	2.65%
$14,000 - $15,999	1,376,634,232	39,434,206.48	2.86%	41,432,823.75	2.90%
$16,000 - $17,999	1,393,457,539	42,590,738.64	3.06%	42,626,824.59	3.08%
$18,000 - $19,999	1,360,243,400	43,476,612.35	3.20%	43,184,782.62	3.24%
$20,000 - $24,999	3,118,777,128	106,566,113.91	3.42%	101,943,070.64	3.48%
$25,000 - $29,999	2,318,635,214	86,320,461.60	3.72%	74,526,481.77	3.82%
$30,000 - $39,999	2,310,269,085	93,910,914.27	4.06%	76,586,181.37	4.24%
$40,000 - $49,999	947,847,130	42,465,104.94	4.48%	37,564,252.66	4.73%
$50,000 - $74,999	921,790,410	44,321,883.97	4.81%	42,584,962.20	5.12%
$75,000 - $99,999	373,417,796	18,759,452.42	5.02%	18,135,402.63	5.32%
$100,000 and over	753,304,196	37,837,080.70	5.02%	37,906,295.21	5.36%
NO AGI	0	3,405.35	---	328.51	---
TOTAL	$21,071,652,612	$663,265,349.13	3.15%	$630,513,738.01	3.16%

[1]Incidence is the percentage of a tax filer's adjusted gross income paid in state income taxes.

STATISTICAL APPENDIX
INTRODUCTION

Statistical data for the tables in the appendix was obtained from returns during calendar year 1982 for the 1981 tax year. Information for the returns is presented by adjusted gross income bracket (Tables 1-9), by county (Tables 10-12), by type of payment (Tables 13-15), by filing status and deduction (Tables 16-23), by taxable income (Tables 24-31), by credit (Table 32), by federal tax payment (Table 33), and by political checkoff information (Tables 34 & 35). Within these classifications, tables are further broken out into two groups:

1. Pay returns - returns in which tax due is greater than zero.

2. No pay returns - returns in which computed tax is zero.

Data by adjusted gross income bracket and county is also presented by three different filing status classes:

1. Single - includes unmarried persons who file Iowa returns and unmarried heads of households.

2. Married filing joint - represents total income of a husband and wife combined as one taxpayer.

3. Married filing separate - represents separation of income, deductions, and credits of married individuals who do not file a joint return. Both the husband and wife may file separately on the same return; however, each taxpayer is treated as a separate return for purposes of this report.

TABLE 01

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	200,141	$ 350,577,462	$ 288,115,208	250,040	31,065	$ 93,968.13
$ 3,000 - $ 3,999	86,223	$ 301,513,707	$ 239,221,625	115,774	17,192	$ 872,326.22
$ 4,000 - $ 4,999	85,402	$ 383,797,104	$ 301,233,470	121,710	21,051	$ 1,836,652.22
$ 5,000 - $ 5,999	76,660	$ 420,965,357	$ 310,126,491	109,574	21,748	$ 4,368,085.52
$ 6,000 - $ 6,999	72,384	$ 470,067,664	$ 342,916,822	102,675	23,109	$ 6,417,372.37
$ 7,000 - $ 7,999	70,360	$ 527,293,271	$ 382,992,303	98,479	24,579	$ 8,541,609.56
$ 8,000 - $ 8,999	66,037	$ 560,962,503	$ 405,614,731	91,104	25,091	$ 10,200,370.52
$ 9,000 - $ 9,999	63,423	$ 602,166,540	$ 435,356,125	86,566	26,457	$ 12,096,611.80
$ 10,000 - $ 11,999	113,835	$ 1,249,191,578	$ 902,295,354	154,132	54,362	$ 28,460,616.24
$ 12,000 - $ 13,999	102,484	$ 1,330,741,296	$ 961,779,347	138,034	59,218	$ 34,691,761.92
$ 14,000 - $ 15,999	91,884	$ 1,376,634,232	$ 989,468,012	123,091	63,403	$ 39,434,206.48
$ 16,000 - $ 17,999	82,067	$ 1,393,457,539	$ 994,468,490	110,351	64,993	$ 42,590,738.64
$ 18,000 - $ 19,999	71,700	$ 1,360,243,400	$ 961,992,166	97,102	64,507	$ 43,476,612.35
$ 20,000 - $ 21,999	61,945	$ 1,299,238,457	$ 912,040,444	84,976	62,448	$ 43,114,885.31
$ 22,000 - $ 24,999	77,620	$ 1,819,538,671	$ 1,269,395,267	107,650	86,680	$ 63,451,228.60
$ 25,000 - $ 29,999	85,040	$ 2,318,635,214	$ 1,602,093,235	121,634	105,346	$ 86,320,461.60
$ 30,000 - $ 34,999	45,098	$ 1,452,810,141	$ 991,628,025	66,676	58,845	$ 57,917,416.57
$ 35,000 - $ 39,999	23,017	$ 857,458,944	$ 575,971,848	34,901	29,694	$ 35,993,497.70
$ 40,000 - $ 49,999	21,417	$ 947,847,130	$ 624,525,502	32,971	27,594	$ 42,465,104.94
$ 50,000 - $ 74,999	15,539	$ 921,790,410	$ 575,983,759	24,094	19,307	$ 44,321,883.97
$ 75,000 - $ 99,999	4,364	$ 373,417,796	$ 216,633,845	6,665	5,524	$ 18,759,452.42
$100,000 AND OVER	4,447	$ 753,304,196	$ 372,370,572	6,739	5,974	$ 37,837,080.70
NO AGI	34,265	$ 0	$ 2,164,204	62,106	32,954	$ 3,405.35
TOTALS	1,555,352	$ 21,071,652,612	$ 14,658,386,845	2,147,044	931,141	$ 663,265,349.13

TABLE 02

TOTAL PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	12,582	$ 33,459,613	$ 29,422,877	12,632	303	$ 93,968.13
$ 3,000 - $ 3,999	45,811	$ 160,778,207	$ 130,171,765	50,425	3,290	$ 872,326.22
$ 4,000 - $ 4,999	47,748	$ 214,582,096	$ 168,130,772	56,671	6,685	$ 1,836,652.22
$ 5,000 - $ 5,999	70,137	$ 385,370,241	$ 297,746,255	95,791	16,632	$ 4,368,085.52
$ 6,000 - $ 6,999	68,092	$ 442,322,307	$ 335,364,915	93,731	19,433	$ 6,417,372.37
$ 7,000 - $ 7,999	67,470	$ 505,720,012	$ 377,990,486	92,633	22,092	$ 8,541,609.56
$ 8,000 - $ 8,999	63,939	$ 543,164,505	$ 401,878,709	86,947	23,365	$ 10,200,370.52
$ 9,000 - $ 9,999	61,781	$ 586,615,970	$ 432,465,824	83,330	25,129	$ 12,096,611.80
$ 10,000 - $ 11,999	111,585	$ 1,224,589,309	$ 898,293,647	149,655	52,647	$ 28,460,616.24
$ 12,000 - $ 13,999	101,123	$ 1,313,150,727	$ 959,044,307	135,282	58,252	$ 34,691,761.92
$ 14,000 - $ 15,999	91,016	$ 1,363,697,713	$ 987,318,090	121,393	62,803	$ 39,434,206.48
$ 16,000 - $ 17,999	81,497	$ 1,383,821,411	$ 992,775,281	109,222	64,552	$ 42,590,738.64
$ 18,000 - $ 19,999	71,346	$ 1,353,541,266	$ 960,958,205	96,433	64,230	$ 43,476,612.35
$ 20,000 - $ 21,999	61,670	$ 1,293,481,298	$ 911,015,758	84,456	62,204	$ 43,114,885.31
$ 22,000 - $ 24,999	77,294	$ 1,811,889,056	$ 1,268,031,421	107,058	86,410	$ 63,451,228.60
$ 25,000 - $ 29,999	84,725	$ 2,310,020,697	$ 1,600,903,670	121,046	105,040	$ 86,320,461.60
$ 30,000 - $ 34,999	44,921	$ 1,447,101,560	$ 991,037,042	66,348	58,671	$ 57,917,416.57
$ 35,000 - $ 39,999	22,891	$ 852,776,167	$ 575,528,893	34,665	29,561	$ 35,993,497.70
$ 40,000 - $ 49,999	21,275	$ 941,545,683	$ 624,243,992	32,685	27,451	$ 42,465,104.94
$ 50,000 - $ 74,999	15,370	$ 911,658,875	$ 575,689,488	23,755	19,121	$ 44,321,883.97
$ 75,000 - $ 99,999	4,311	$ 368,902,740	$ 216,386,245	6,563	5,488	$ 18,759,452.42
$100,000 AND OVER	4,346	$ 731,354,295	$ 372,151,255	6,534	5,892	$ 37,837,080.70
NO AGI	19	$ 0	$ 110,324	21	3	$ 3,405.35
TOTALS	1,230,949	$ 20,179,543,748	$ 14,106,659,221	1,667,276	819,254	$ 663,265,349.13

TABLE 03

TOTAL NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	187,559	$ 317,117,849	$ 258,692,331	237,408	30,762	$ .00
$ 3,000 - $ 3,999	40,412	$ 140,735,500	$ 109,049,860	65,349	13,902	$ .00
$ 4,000 - $ 4,999	37,654	$ 169,215,008	$ 133,102,698	65,039	14,366	$ .00
$ 5,000 - $ 5,999	6,523	$ 35,595,116	$ 12,380,236	13,783	5,116	$ .00
$ 6,000 - $ 6,999	4,292	$ 27,745,357	$ 7,551,907	8,944	3,676	$ .00
$ 7,000 - $ 7,999	2,890	$ 21,573,259	$ 5,001,817	5,846	2,487	$ .00
$ 8,000 - $ 8,999	2,098	$ 17,797,998	$ 3,736,022	4,157	1,726	$ .00
$ 9,000 - $ 9,999	1,642	$ 15,550,570	$ 2,890,301	3,236	1,320	$ .00
$ 10,000 - $ 11,999	2,250	$ 24,602,269	$ 4,001,707	4,477	1,715	$ .00
$ 12,000 - $ 13,999	1,361	$ 17,590,569	$ 2,735,040	2,752	966	$ .00
$ 14,000 - $ 15,999	868	$ 12,936,519	$ 2,149,922	1,698	600	$ .00
$ 16,000 - $ 17,999	570	$ 9,636,128	$ 1,693,209	1,129	441	$ .00
$ 18,000 - $ 19,999	354	$ 6,702,134	$ 1,033,961	669	277	$ .00
$ 20,000 - $ 21,999	275	$ 5,757,159	$ 1,024,686	520	244	$ .00
$ 22,000 - $ 24,999	326	$ 7,649,615	$ 1,363,846	592	270	$ .00
$ 25,000 - $ 29,999	315	$ 8,614,517	$ 1,189,565	588	306	$ .00
$ 30,000 - $ 34,999	177	$ 5,708,581	$ 590,983	328	174	$ .00
$ 35,000 - $ 39,999	126	$ 4,682,777	$ 442,955	236	133	$ .00
$ 40,000 - $ 49,999	142	$ 6,301,447	$ 281,510	286	143	$ .00
$ 50,000 - $ 74,999	169	$ 10,131,535	$ 294,271	339	186	$ .00
$ 75,000 - $ 99,999	53	$ 4,515,056	$ 247,600	102	36	$ .00
$100,000 AND OVER	101	$ 21,949,901	$ 219,317	205	82	$ .00
NO AGI	34,246	$ 0	$ 2,053,880	62,085	32,951	$ .00
TOTALS	324,403	$ 892,108,864	$ 551,727,624	479,768	111,887	$ .00

TABLE 04

TOTAL SINGLE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	135	$ 360,927	$ 316,842	135	0	$ 1,109.57
$ 3,000 - $ 3,999	15,879	$ 55,221,021	$ 44,811,585	15,939	156	$ 336,562.39
$ 4,000 - $ 4,999	11,229	$ 50,130,074	$ 39,917,407	11,490	242	$ 496,503.94
$ 5,000 - $ 5,999	28,237	$ 155,019,008	$ 120,947,945	36,092	3,455	$ 1,864,590.27
$ 6,000 - $ 6,999	26,342	$ 171,075,815	$ 131,180,983	34,257	3,723	$ 2,641,290.75
$ 7,000 - $ 7,999	25,529	$ 191,178,096	$ 144,495,222	33,097	4,227	$ 3,395,973.57
$ 8,000 - $ 8,999	23,307	$ 197,935,310	$ 148,074,041	30,354	4,361	$ 3,873,284.81
$ 9,000 - $ 9,999	21,934	$ 208,196,238	$ 155,270,572	28,473	4,382	$ 4,458,585.54
$ 10,000 - $ 11,999	37,862	$ 415,145,407	$ 308,970,209	49,250	8,334	$ 10,048,466.57
$ 12,000 - $ 13,999	31,729	$ 411,596,273	$ 305,323,342	41,087	7,629	$ 11,346,230.41
$ 14,000 - $ 15,999	25,402	$ 380,137,898	$ 279,124,695	32,868	6,529	$ 11,459,236.14
$ 16,000 - $ 17,999	20,878	$ 354,157,416	$ 257,205,430	27,059	5,901	$ 11,302,648.02
$ 18,000 - $ 19,999	16,515	$ 313,064,011	$ 224,250,315	21,553	5,326	$ 10,364,608.01
$ 20,000 - $ 21,999	12,829	$ 268,979,102	$ 190,623,840	16,873	4,470	$ 9,195,036.45
$ 22,000 - $ 24,999	14,204	$ 332,412,668	$ 233,169,366	18,680	5,724	$ 11,873,314.59
$ 25,000 - $ 29,999	12,828	$ 348,709,678	$ 240,844,798	17,275	5,709	$ 13,135,636.52
$ 30,000 - $ 34,999	5,851	$ 188,105,729	$ 127,597,752	8,155	2,564	$ 7,526,747.81
$ 35,000 - $ 39,999	2,737	$ 101,842,532	$ 67,911,203	4,044	1,108	$ 4,280,314.59
$ 40,000 - $ 49,999	2,477	$ 109,761,094	$ 71,898,131	3,773	893	$ 4,930,095.13
$ 50,000 - $ 74,999	1,793	$ 106,256,228	$ 66,658,637	2,883	572	$ 5,157,101.47
$ 75,000 - $ 99,999	432	$ 36,761,315	$ 21,433,864	698	163	$ 1,852,457.76
$100,000 AND OVER	428	$ 74,065,788	$ 38,820,623	688	182	$ 3,949,126.09
NO AGI	6	$ 0	$ 19,671	6	0	$ 214.54
TOTALS	338,563	$ 4,470,111,628	$ 3,218,866,473	434,729	75,650	$ 133,489,134.94

TABLE 05

TOTAL SINGLE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	99,891	$ 170,983,315	$ 143,132,436	111,241	7,848	$ .00
$ 3,000 - $ 3,999	22,235	$ 77,882,324	$ 63,817,176	28,749	3,549	$ .00
$ 4,000 - $ 4,999	23,441	$ 105,437,681	$ 85,975,836	32,152	3,882	$ .00
$ 5,000 - $ 5,999	1,670	$ 9,110,424	$ 2,409,242	2,998	571	$ .00
$ 6,000 - $ 6,999	1,186	$ 7,668,998	$ 1,350,670	2,159	402	$ .00
$ 7,000 - $ 7,999	846	$ 6,321,504	$ 870,883	1,551	221	$ .00
$ 8,000 - $ 8,999	676	$ 5,734,570	$ 747,633	1,236	174	$ .00
$ 9,000 - $ 9,999	586	$ 5,551,556	$ 545,261	1,093	155	$ .00
$ 10,000 - $ 11,999	814	$ 8,905,145	$ 783,491	1,520	142	$ .00
$ 12,000 - $ 13,999	488	$ 6,297,596	$ 554,190	920	86	$ .00
$ 14,000 - $ 15,999	301	$ 4,469,406	$ 460,128	567	49	$ .00
$ 16,000 - $ 17,999	176	$ 2,968,043	$ 261,756	336	17	$ .00
$ 18,000 - $ 19,999	111	$ 2,096,423	$ 196,354	197	17	$ .00
$ 20,000 - $ 21,999	60	$ 1,257,684	$ 118,161	99	25	$ .00
$ 22,000 - $ 24,999	73	$ 1,715,915	$ 136,124	122	6	$ .00
$ 25,000 - $ 29,999	78	$ 2,154,188	$ 197,276	129	14	$ .00
$ 30,000 - $ 34,999	35	$ 1,131,087	$ 83,289	61	11	$ .00
$ 35,000 - $ 39,999	26	$ 968,229	$ 73,037	44	1	$ .00
$ 40,000 - $ 49,999	30	$ 1,332,931	$ 5,634	51	10	$ .00
$ 50,000 - $ 74,999	30	$ 1,855,632	$ 25,155	45	3	$ .00
$ 75,000 - $ 99,999	13	$ 1,092,864	$ 65,131	21	3	$ .00
$100,000 AND OVER	18	$ 3,314,102	$ 8,308	32	2	$ .00
NO AGI	11,337	$ 0	$ 723,503	13,658	1,624	$ .00
TOTALS	164,121	$ 428,249,617	$ 302,540,674	198,981	18,812	$ .00

TABLE 06

TOTAL MARRIED JOINT PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	2	$ 4,756	$ 15,899	4	0	$ 551.09
$ 3,000 - $ 3,999	96	$ 347,571	$ 304,983	192	38	$ 969.50
$ 4,000 - $ 4,999	629	$ 2,875,654	$ 2,274,746	1,319	387	$ 12,633.42
$ 5,000 - $ 5,999	6,533	$ 35,986,913	$ 28,937,150	16,194	5,423	$ 286,582.61
$ 6,000 - $ 6,999	7,141	$ 46,486,928	$ 35,956,127	17,529	6,519	$ 523,094.98
$ 7,000 - $ 7,999	7,760	$ 58,181,166	$ 44,007,301	18,856	7,570	$ 809,554.87
$ 8,000 - $ 8,999	7,787	$ 66,178,152	$ 49,072,873	18,463	8,171	$ 1,057,516.25
$ 9,000 - $ 9,999	7,981	$ 75,836,208	$ 55,781,933	18,386	9,047	$ 1,376,361.28
$ 10,000 - $ 11,999	15,390	$ 169,347,205	$ 122,943,246	34,862	18,539	$ 3,541,904.21
$ 12,000 - $ 13,999	16,007	$ 208,157,415	$ 150,499,356	35,300	20,978	$ 5,091,784.79
$ 14,000 - $ 15,999	16,173	$ 242,557,547	$ 174,258,257	34,949	22,641	$ 6,625,068.55
$ 16,000 - $ 17,999	16,272	$ 276,713,953	$ 198,192,540	34,736	24,006	$ 8,203,656.09
$ 18,000 - $ 19,999	15,906	$ 302,081,577	$ 214,609,455	33,524	24,303	$ 9,446,069.40
$ 20,000 - $ 21,999	15,383	$ 322,958,382	$ 228,655,507	32,188	24,524	$ 10,617,844.58
$ 22,000 - $ 24,999	21,430	$ 502,873,912	$ 354,601,532	44,474	34,898	$ 17,475,687.75
$ 25,000 - $ 29,999	27,356	$ 747,977,606	$ 525,280,363	56,748	45,647	$ 28,155,447.98
$ 30,000 - $ 34,999	16,335	$ 526,615,543	$ 366,906,518	33,834	28,080	$ 21,358,961.79
$ 35,000 - $ 39,999	8,636	$ 321,673,227	$ 220,605,711	17,998	14,814	$ 13,724,882.35
$ 40,000 - $ 49,999	8,102	$ 358,408,348	$ 241,632,911	16,996	13,964	$ 16,380,747.39
$ 50,000 - $ 74,999	5,274	$ 311,374,937	$ 199,608,948	11,288	9,116	$ 15,304,933.39
$ 75,000 - $ 99,999	1,362	$ 116,349,027	$ 68,133,955	2,905	2,505	$ 5,876,074.20
$100,000 AND OVER	1,231	$ 200,838,639	$ 102,788,540	2,664	2,424	$ 10,358,739.97
NO AGI	0	$ 0	$ 0	0	0	$ .00
TOTALS	222,786	$ 4,893,824,666	$ 3,385,067,851	483,409	323,594	$ 176,229,066.44

TABLE 07

TOTAL MARRIED JOINT NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	19,773	$ 33,181,107	$ 28,173,240	47,402	19,796	$ .00
$ 3,000 - $ 3,999	9,111	$ 31,964,129	$ 26,604,545	22,742	8,274	$ .00
$ 4,000 - $ 4,999	10,634	$ 47,942,489	$ 39,684,105	27,726	9,028	$ .00
$ 5,000 - $ 5,999	3,224	$ 17,632,978	$ 6,778,634	8,555	3,727	$ .00
$ 6,000 - $ 6,999	2,156	$ 13,946,836	$ 4,189,417	5,559	2,662	$ .00
$ 7,000 - $ 7,999	1,365	$ 10,172,881	$ 2,552,619	3,452	1,769	$ .00
$ 8,000 - $ 8,999	951	$ 8,062,881	$ 1,669,572	2,351	1,239	$ .00
$ 9,000 - $ 9,999	694	$ 6,564,176	$ 1,145,993	1,712	951	$ .00
$ 10,000 - $ 11,999	977	$ 10,680,607	$ 1,543,893	2,407	1,295	$ .00
$ 12,000 - $ 13,999	584	$ 7,559,224	$ 887,829	1,492	738	$ .00
$ 14,000 - $ 15,999	359	$ 5,362,403	$ 531,105	900	426	$ .00
$ 16,000 - $ 17,999	258	$ 4,360,992	$ 493,747	641	327	$ .00
$ 18,000 - $ 19,999	154	$ 2,907,380	$ 219,120	370	190	$ .00
$ 20,000 - $ 21,999	137	$ 2,864,604	$ 229,345	335	166	$ .00
$ 22,000 - $ 24,999	152	$ 3,573,139	$ 350,845	359	200	$ .00
$ 25,000 - $ 29,999	162	$ 4,415,456	$ 255,187	374	218	$ .00
$ 30,000 - $ 34,999	97	$ 3,130,317	$ 145,387	219	128	$ .00
$ 35,000 - $ 39,999	72	$ 2,666,247	$ 146,957	160	109	$ .00
$ 40,000 - $ 49,999	86	$ 3,825,076	$ 155,830	206	109	$ .00
$ 50,000 - $ 74,999	108	$ 6,422,623	$ 125,516	256	158	$ .00
$ 75,000 - $ 99,999	27	$ 2,287,756	$ 98,657	65	25	$ .00
$100,000 AND OVER	63	$ 14,555,854	$ 61,212	147	61	$ .00
NO AGI	21,862	$ 0	$ 1,194,054	47,265	30,861	$ .00
TOTALS	73,006	$ 244,079,155	$ 117,236,809	174,695	82,457	$ .00

TABLE 08

TOTAL MARRIED SEPARATE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	12,445	$ 33,093,930	$ 29,090,136	12,493	303	$ 92,307.47
$ 3,000 - $ 3,999	29,836	$ 105,209,615	$ 85,055,197	34,294	3,096	$ 534,794.33
$ 4,000 - $ 4,999	35,890	$ 161,576,368	$ 125,938,619	43,862	6,056	$ 1,327,514.85
$ 5,000 - $ 5,999	35,367	$ 194,364,320	$ 147,861,160	43,505	7,754	$ 2,216,912.64
$ 6,000 - $ 6,999	34,609	$ 224,759,564	$ 168,227,805	41,945	9,191	$ 3,252,986.64
$ 7,000 - $ 7,999	34,181	$ 256,360,750	$ 189,487,963	40,680	10,295	$ 4,336,081.12
$ 8,000 - $ 8,999	32,845	$ 279,051,043	$ 204,731,795	38,130	10,833	$ 5,269,569.46
$ 9,000 - $ 9,999	31,866	$ 302,583,524	$ 221,413,319	36,471	11,700	$ 6,261,664.98
$ 10,000 - $ 11,999	58,333	$ 640,096,697	$ 466,380,192	65,543	25,774	$ 14,870,245.46
$ 12,000 - $ 13,999	53,387	$ 693,397,039	$ 503,221,609	58,895	29,645	$ 18,253,746.72
$ 14,000 - $ 15,999	49,441	$ 741,002,268	$ 533,935,138	53,576	33,633	$ 21,349,901.79
$ 16,000 - $ 17,999	44,347	$ 752,950,042	$ 537,377,311	47,427	34,645	$ 23,084,434.53
$ 18,000 - $ 19,999	38,925	$ 738,395,678	$ 522,098,435	41,356	34,601	$ 23,665,934.94
$ 20,000 - $ 21,999	33,458	$ 701,543,814	$ 491,736,411	35,395	33,210	$ 23,302,004.28
$ 22,000 - $ 24,999	41,660	$ 976,602,476	$ 680,260,523	43,904	45,788	$ 34,102,226.26
$ 25,000 - $ 29,999	44,541	$ 1,213,333,413	$ 834,778,509	47,023	53,684	$ 45,029,377.10
$ 30,000 - $ 34,999	22,735	$ 732,380,288	$ 496,532,772	24,359	28,027	$ 29,031,706.97
$ 35,000 - $ 39,999	11,518	$ 429,260,408	$ 287,011,979	12,623	13,639	$ 17,988,300.76
$ 40,000 - $ 49,999	10,696	$ 473,376,241	$ 310,712,950	11,916	12,594	$ 21,154,262.42
$ 50,000 - $ 74,999	8,303	$ 494,027,710	$ 309,421,903	9,584	9,433	$ 23,859,849.11
$ 75,000 - $ 99,999	2,517	$ 215,792,398	$ 126,818,426	2,960	2,820	$ 11,030,920.46
$100,000 AND OVER	2,687	$ 456,449,868	$ 230,542,092	3,182	3,286	$ 23,529,214.64
NO AGI	13	$ 0	$ 90,653	15	3	$ 3,190.81
TOTALS	669,600	$ 10,815,607,454	$ 7,502,724,897	749,138	420,010	$ 353,547,147.75

TABLE 09

TOTAL MARRIED SEPARATE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	67,895	$ 112,953,427	$ 87,386,655	78,765	3,118	$ .00
$ 3,000 - $ 3,999	9,066	$ 30,889,047	$ 18,628,139	13,858	2,079	$ .00
$ 4,000 - $ 4,999	3,579	$ 15,834,838	$ 7,442,757	5,161	1,456	$ .00
$ 5,000 - $ 5,999	1,629	$ 8,851,714	$ 3,192,360	2,230	818	$ .00
$ 6,000 - $ 6,999	950	$ 6,129,523	$ 2,011,820	1,226	612	$ .00
$ 7,000 - $ 7,999	679	$ 5,078,874	$ 1,578,315	843	497	$ .00
$ 8,000 - $ 8,999	471	$ 4,000,547	$ 1,318,817	570	313	$ .00
$ 9,000 - $ 9,999	362	$ 3,434,838	$ 1,199,047	431	222	$ .00
$ 10,000 - $ 11,999	459	$ 5,016,517	$ 1,674,323	550	278	$ .00
$ 12,000 - $ 13,999	289	$ 3,733,749	$ 1,293,021	340	142	$ .00
$ 14,000 - $ 15,999	208	$ 3,104,710	$ 1,158,689	231	125	$ .00
$ 16,000 - $ 17,999	136	$ 2,307,093	$ 937,706	152	97	$ .00
$ 18,000 - $ 19,999	89	$ 1,698,331	$ 618,487	102	70	$ .00
$ 20,000 - $ 21,999	78	$ 1,634,871	$ 677,180	86	53	$ .00
$ 22,000 - $ 24,999	101	$ 2,360,561	$ 876,877	111	64	$ .00
$ 25,000 - $ 29,999	75	$ 2,044,873	$ 737,102	85	74	$ .00
$ 30,000 - $ 34,999	45	$ 1,447,177	$ 362,307	48	35	$ .00
$ 35,000 - $ 39,999	28	$ 1,048,301	$ 222,961	32	23	$ .00
$ 40,000 - $ 49,999	26	$ 1,143,440	$ 120,046	29	24	$ .00
$ 50,000 - $ 74,999	31	$ 1,853,280	$ 143,600	38	25	$ .00
$ 75,000 - $ 99,999	13	$ 1,134,436	$ 83,812	16	8	$ .00
$100,000 AND OVER	20	$ 4,079,945	$ 149,797	26	19	$ .00
NO AGI	1,047	$ 0	$ 136,323	1,162	466	$ .00
TOTALS	87,276	$ 219,780,092	$ 131,950,141	106,092	10,618	$ .00

TABLE 10

TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,663	$ 50,483,339	$ 37,252,875	7,093	2,576	$ 1,550,776.07
ADAMS	2,679	$ 27,573,029	$ 20,540,237	4,170	1,498	$ 841,809.74
ALLAMAKEE	7,325	$ 75,103,054	$ 54,526,345	10,433	4,856	$ 2,131,787.75
APPANOOSE	6,663	$ 71,917,105	$ 52,056,695	9,892	4,116	$ 2,084,317.26
AUDUBON	4,320	$ 45,254,589	$ 33,327,806	6,433	2,484	$ 1,365,077.89
BENTON	12,007	$ 157,272,372	$ 112,476,426	16,642	7,408	$ 4,999,622.17
BLACK HAWK	69,275	$ 1,110,734,987	$ 753,918,793	92,186	41,220	$ 36,826,269.37
BOONE	13,801	$ 182,538,195	$ 128,281,029	18,873	7,288	$ 5,708,135.31
BREMER	13,118	$ 181,598,237	$ 127,071,796	17,934	8,455	$ 5,865,593.69
BUCHANAN	10,593	$ 138,412,945	$ 98,591,344	15,007	7,747	$ 4,445,039.35
BUENA VISTA	10,956	$ 144,149,758	$ 102,132,277	15,847	6,232	$ 4,705,908.22
BUTLER	8,848	$ 109,261,131	$ 78,815,590	12,720	5,518	$ 3,468,342.03
CALHOUN	7,203	$ 91,548,640	$ 66,216,933	10,673	4,008	$ 3,100,363.73
CARROLL	12,508	$ 158,184,316	$ 110,209,546	17,080	8,482	$ 4,920,341.05
CASS	9,222	$ 109,073,022	$ 78,316,694	13,330	5,086	$ 3,351,983.07
CEDAR	9,889	$ 128,620,723	$ 92,088,490	13,781	5,634	$ 4,134,162.90
CERRO GORDO	26,222	$ 355,076,511	$ 245,814,801	35,521	13,706	$ 11,276,528.61
CHEROKEE	8,353	$ 104,846,917	$ 74,958,649	11,984	5,203	$ 3,358,762.83
CHICKASAW	7,592	$ 90,934,200	$ 66,010,379	10,667	5,259	$ 2,827,820.70
CLARKE	4,268	$ 45,139,860	$ 32,551,099	6,345	2,396	$ 1,274,837.74
CLAY	10,813	$ 136,628,567	$ 94,668,953	14,738	5,913	$ 4,199,878.76
CLAYTON	9,787	$ 105,814,621	$ 77,424,088	14,056	6,470	$ 3,079,995.74
CLINTON	29,564	$ 425,620,890	$ 300,947,114	40,585	18,731	$ 14,108,214.02
CRAWFORD	9,626	$ 117,297,494	$ 84,326,329	13,668	6,282	$ 3,678,704.23
DALLAS	16,510	$ 226,637,286	$ 157,742,769	22,333	9,872	$ 7,139,632.35
DAVIS	4,026	$ 42,844,440	$ 30,954,541	6,067	2,629	$ 1,236,908.64
DECATUR	3,958	$ 38,540,709	$ 28,328,034	5,858	2,359	$ 1,068,025.80
DELAWARE	8,895	$ 106,753,698	$ 77,890,839	12,540	6,683	$ 3,427,342.44
DES MOINES	24,196	$ 341,361,231	$ 238,275,548	32,799	14,085	$ 11,007,721.77
DICKINSON	8,558	$ 102,458,934	$ 76,001,577	12,192	4,309	$ 3,394,172.01
DUBUQUE	46,827	$ 669,102,708	$ 462,554,298	61,923	33,460	$ 21,675,259.93
EMMET	6,907	$ 90,973,099	$ 64,465,840	9,666	4,351	$ 2,919,770.35
FAYETTE	12,245	$ 146,963,044	$ 105,755,841	17,431	8,129	$ 4,601,698.26
FLOYD	10,039	$ 124,968,750	$ 88,729,988	14,203	6,102	$ 3,919,430.92
FRANKLIN	6,652	$ 87,669,736	$ 62,324,132	9,670	3,648	$ 2,908,415.14
FREMONT	4,508	$ 53,083,582	$ 38,580,089	6,767	2,591	$ 1,551,740.13
GREENE	6,369	$ 79,798,631	$ 57,408,124	9,330	3,625	$ 2,584,237.52
GRUNDY	7,615	$ 106,339,993	$ 74,670,296	10,757	4,330	$ 3,462,530.87
GUTHRIE	6,182	$ 70,570,315	$ 51,397,593	9,218	3,406	$ 2,216,870.16
HAMILTON	10,053	$ 131,697,467	$ 92,590,542	13,831	5,316	$ 4,397,248.86
HANCOCK	6,970	$ 86,588,025	$ 62,833,451	10,037	4,369	$ 2,849,794.50
HARDIN	11,924	$ 149,356,887	$ 105,812,612	16,953	6,431	$ 4,726,175.32
HARRISON	7,624	$ 90,153,057	$ 64,921,730	11,322	4,688	$ 2,546,341.51
HENRY	9,853	$ 120,676,841	$ 85,858,670	13,807	5,703	$ 3,670,594.97
HOWARD	5,447	$ 57,181,702	$ 41,836,886	8,079	3,561	$ 1,684,743.16
HUMBOLDT	6,507	$ 86,316,696	$ 61,302,911	9,483	3,815	$ 2,822,358.42
IDA	4,651	$ 54,356,912	$ 39,456,523	6,950	2,739	$ 1,761,211.29
IOWA	8,940	$ 107,640,809	$ 77,445,591	12,243	4,776	$ 3,385,949.40
JACKSON	10,834	$ 128,490,992	$ 92,841,419	15,254	7,522	$ 4,020,443.21
JASPER	19,744	$ 262,822,158	$ 186,713,589	27,033	10,895	$ 8,368,268.77
JEFFERSON	7,668	$ 89,258,628	$ 63,897,264	10,871	4,167	$ 2,725,773.47

TABLE 10 (CONT.)

TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	43,052	$ 604,067,282	$ 412,499,635	54,096	20,685	$ 19,038,401.79
JONES	9,697	$ 121,054,884	$ 87,922,128	13,782	6,231	$ 3,871,778.53
KEOKUK	6,691	$ 73,672,956	$ 54,338,204	9,982	3,843	$ 2,328,963.29
KOSSUTH	11,487	$ 145,291,189	$ 103,969,282	16,231	7,305	$ 4,757,850.40
LEE	21,236	$ 288,366,573	$ 204,073,276	29,295	12,981	$ 9,098,571.16
LINN	93,497	$ 1,414,539,017	$ 966,346,319	121,607	54,490	$ 45,632,546.88
LOUISA	5,876	$ 79,041,637	$ 56,848,597	8,329	3,710	$ 2,602,649.04
LUCAS	5,079	$ 60,016,113	$ 42,638,572	7,493	2,859	$ 1,850,422.53
LYON	6,179	$ 73,287,329	$ 53,177,665	9,104	4,408	$ 2,303,014.02
MADISON	6,450	$ 74,948,735	$ 53,445,531	9,291	3,893	$ 2,241,814.34
MAHASKA	11,103	$ 130,859,574	$ 93,136,860	15,654	6,070	$ 3,952,070.68
MARION	15,317	$ 201,314,004	$ 141,150,248	21,117	8,979	$ 6,188,246.05
MARSHALL	22,894	$ 335,402,134	$ 232,453,765	30,652	12,937	$ 11,014,307.43
MILLS	6,367	$ 79,374,710	$ 56,933,132	8,852	3,970	$ 2,196,002.28
MITCHELL	6,187	$ 72,303,568	$ 52,489,319	9,05.	3,836	$ 2,276,897.93
MONONA	5,590	$ 63,397,102	$ 46,078,896	8,637	3,238	$ 1,988,750.77
MONROE	4,267	$ 47,689,710	$ 34,692,499	6,177	2,450	$ 1,431,313.21
MONTGOMERY	7,146	$ 87,649,393	$ 63,050,107	10,441	3,847	$ 2,691,097.04
MUSCATINE	21,919	$ 330,959,256	$ 226,065,520	29,495	14,091	$ 10,660,956.57
OBRIEN	9,228	$ 115,818,978	$ 82,481,773	13,308	5,392	$ 3,670,065.44
OSCEOLA	4,183	$ 51,359,652	$ 37,158,518	6,149	2,457	$ 1,632,553.96
PAGE	9,800	$ 116,926,193	$ 83,582,586	14,216	5,221	$ 3,594,114.57
PALO ALTO	6,397	$ 79,574,789	$ 57,135,090	9,288	3,929	$ 2,605,799.98
PLYMOUTH	12,361	$ 153,736,481	$ 110,337,255	17,734	8,176	$ 4,846,251.03
POCAHONTAS	5,179	$ 74,826,396	$ 54,841,560	8,729	3,447	$ 2,553,392.34
POLK	179,059	$ 2,680,220,596	$ 1,796,078,257	232,054	97,480	$ 84,974,032.32
POTTAWATTAMIE	41,408	$ 551,300,787	$ 384,941,916	56,172	25,007	$ 12,501,212.66
POWESHIEK	10,356	$ 128,907,002	$ 91,931,379	14,395	5,586	$ 4,020,162.02
RINGGOLD	2,976	$ 27,803,748	$ 20,697,790	4,663	1,580	$ 793,870.06
SAC	7,185	$ 87,819,647	$ 62,799,204	10,738	4,194	$ 2,850,619.22
SCOTT	84,155	$ 1,393,578,868	$ 946,394,285	112,057	53,266	$ 47,0'9,365.38
SHELBY	7,582	$ 91,019,121	$ 66,161,005	11,088	4,888	$ 2,886,057.65
SIOUX	14,480	$ 180,199,673	$ 126,030,970	20,542	10,563	$ 5,566,304.52
STORY	34,204	$ 468,155,683	$ 322,956,041	44,429	17,117	$ 14,802,514.92
TAMA	10,148	$ 124,180,924	$ 89,055,039	14,540	5,953	$ 3,891,542.49
TAYLOR	3,959	$ 38,399,129	$ 28,605,195	6,158	2,286	$ 1,095,176.12
UNION	7,071	$ 79,264,725	$ 57,054,020	10,035	4,087	$ 2,325,997.57
VAN BUREN	3,866	$ 37,195,752	$ 27,596,773	5,887	2,420	$ 1,051,351.20
WAPELLO	18,886	$ 251,976,979	$ 176,981,341	26,886	10,748	$ 7,933,923.56
WARREN	17,884	$ 244,009,360	$ 169,257,788	23,353	11,645	$ 7,560,633.90
WASHINGTON	11,123	$ 134,889,798	$ 94,713,672	15,443	6,327	$ 4,102,102.88
WAYNE	3,845	$ 38,311,147	$ 27,898,084	6,012	2,110	$ 1,087,990.83
WEBSTER	24,069	$ 325,321,554	$ 227,434,259	32,862	13,900	$ 10,376,239.06
WINNEBAGO	7,074	$ 84,745,991	$ 60,518,908	10,168	4,007	$ 2,566,217.42
WINNESHIEK	9,987	$ 109,272,349	$ 79,078,698	13,851	6,500	$ 3,229,824.52
WOODBURY	50,805	$ 707,298,631	$ 481,790,339	69,269	31,140	$ 21,232,277.03
WORTH	4,476	$ 51,906,267	$ 37,222,901	6,542	2,523	$ 1,534,025.13
WRIGHT	8,834	$ 117,226,402	$ 83,985,670	12,694	4,716	$ 3,931,381.58
NON-RESIDENT	41,141	$ 420,479,992	$ 279,241,989	72,221	34,524	$ 11,497,564.43
TOTALS	1,555,352	$ 21,071,652,612	$ 14,658,386,845	2,147,044	931,141	$ 663,265,349.13

TABLE 11

TOTAL PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	3,453	$ 47,533,533	$ 35,256,376	5,003	2,044	$ 1,550,776.07
ADAMS	1,972	$ 26,176,313	$ 19,517,856	2,947	1,110	$ 841,809.74
ALLAMAKEE	5,284	$ 69,040,844	$ 50,779,310	7,182	3,831	$ 2,131,787.75
APPANOOSE	4,999	$ 67,924,508	$ 49,229,168	7,178	3,395	$ 2,084,317.26
AUDUBON	3,252	$ 42,816,245	$ 31,713,426	4,690	1,917	$ 1,365,077.89
BENTON	9,713	$ 151,124,101	$ 108,673,558	13,137	6,672	$ 4,999,622.17
BLACK HAWK	57,176	$ 1,076,173,451	$ 732,691,310	75,859	38,694	$ 36,826,269.37
BOONE	11,221	$ 175,298,446	$ 123,880,916	15,008	6,702	$ 5,708,135.31
BREMER	10,532	$ 174,757,854	$ 122,766,002	14,161	7,610	$ 5,865,593.69
BUCHANAN	8,257	$ 132,477,329	$ 94,847,669	11,506	6,640	$ 4,445,039.35
BUENA VISTA	8,603	$ 137,742,188	$ 98,265,894	12,293	5,408	$ 4,705,908.22
BUTLER	6,921	$ 104,382,077	$ 75,714,437	9,759	4,747	$ 3,468,342.03
CALHOUN	5,539	$ 87,109,356	$ 63,531,337	8,062	3,355	$ 3,100,363.73
CARROLL	9,787	$ 150,728,045	$ 105,826,926	13,084	7,271	$ 4,920,341.05
CASS	7,211	$ 103,982,767	$ 75,051,040	10,169	4,370	$ 3,351,983.07
CEDAR	7,943	$ 123,646,393	$ 89,037,172	10,772	4,847	$ 4,134,162.90
CERRO GORDO	21,066	$ 340,330,510	$ 236,635,582	28,160	12,414	$ 11,276,528.61
CHEROKEE	6,464	$ 99,782,151	$ 71,947,417	9,048	4,358	$ 3,358,762.83
CHICKASAW	5,964	$ 86,707,072	$ 63,306,855	8,154	4,489	$ 2,827,820.70
CLARKE	3,203	$ 42,444,633	$ 30,757,778	4,563	1,999	$ 1,274,837.74
CLAY	8,369	$ 129,350,296	$ 90,700,876	11,241	5,176	$ 4,199,878.76
CLAYTON	7,366	$ 99,017,346	$ 72,859,994	10,175	5,342	$ 3,079,995.74
CLINTON	24,203	$ 411,557,935	$ 291,817,493	32,828	17,127	$ 14,108,214.02
CRAWFORD	7,344	$ 111,497,804	$ 80,706,530	10,071	5,241	$ 3,678,704.23
DALLAS	13,383	$ 218,063,652	$ 152,610,173	17,790	9,024	$ 7,139,632.35
DAVIS	2,985	$ 40,498,056	$ 29,341,779	4,275	2,016	$ 1,236,908.64
DECATUR	2,928	$ 36,069,323	$ 26,613,591	4,109	1,877	$ 1,068,025.80
DELAWARE	6,871	$ 101,753,624	$ 74,661,802	9,382	5,480	$ 3,427,342.44
DES MOINES	19,589	$ 328,526,639	$ 230,264,125	26,275	13,052	$ 11,007,721.77
DICKINSON	6,533	$ 102,916,772	$ 72,313,262	9,104	3,713	$ 3,394,172.01
DUBUQUE	37,450	$ 643,287,430	$ 446,147,204	49,150	30,484	$ 21,675,259.93
EMMET	5,313	$ 85,880,887	$ 61,456,344	7,327	3,795	$ 2,919,770.35
FAYETTE	9,363	$ 139,599,480	$ 100,935,104	12,972	6,831	$ 4,601,898.26
FLOYD	7,918	$ 118,881,508	$ 85,073,568	10,980	5,372	$ 3,919,430.92
FRANKLIN	5,217	$ 83,174,987	$ 60,020,156	7,370	3,077	$ 2,908,415.14
FREMONT	3,490	$ 50,210,355	$ 36,765,771	5,027	2,171	$ 1,551,740.13
GREENE	5,023	$ 76,334,699	$ 55,219,561	7,174	3,119	$ 2,584,237.52
GRUNDY	6,167	$ 101,777,942	$ 72,387,057	8,558	3,983	$ 3,462,530.87
GUTHRIE	4,622	$ 66,779,575	$ 48,843,370	6,642	2,788	$ 2,216,870.16
HAMILTON	7,997	$ 126,152,487	$ 89,322,935	10,712	4,658	$ 4,397,248.86
HANCOCK	5,422	$ 82,486,884	$ 60,331,199	7,622	3,614	$ 2,849,794.50
HARDIN	9,260	$ 142,050,210	$ 101,630,199	12,757	5,622	$ 4,726,175.32
HARRISON	5,690	$ 84,961,448	$ 61,560,850	8,140	3,845	$ 2,546,341.51
HENRY	7,748	$ 115,017,341	$ 82,307,116	10,533	4,963	$ 3,670,594.97
HOWARD	4,019	$ 53,459,897	$ 39,464,320	5,717	2,764	$ 1,684,743.16
HUMBOLDT	5,113	$ 82,376,044	$ 59,032,502	7,380	3,294	$ 2,822,358.42
IDA	3,483	$ 51,731,467	$ 37,731,315	5,019	2,139	$ 1,761,211.29
IOWA	7,054	$ 102,772,461	$ 74,406,251	9,359	4,113	$ 3,385,949.40
JACKSON	8,259	$ 121,793,773	$ 88,547,517	11,237	6,308	$ 4,020,443.21
JASPER	16,004	$ 253,703,978	$ 180,477,699	21,509	9,787	$ 8,368,268.77
JEFFERSON	5,751	$ 84,306,052	$ 60,670,866	7,901	3,591	$ 2,725,773.47

TABLE 11 (CONT.)

TOTAL PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	34,133	$ 579,806,107	$ 396,568,636	42,611	18,923	$ 19,038,401.79
JONES	7,662	$ 115,784,321	$ 84,380,542	10,557	5,333	$ 3,871,778.53
KEOKUK	4,998	$ 69,437,071	$ 51,580,312	7,198	3,051	$ 2,328,963.29
KOSSUTH	8,896	$ 137,972,251	$ 99,724,230	12,361	6,087	$ 4,757,850.40
LEE	17,298	$ 277,838,387	$ 197,241,871	23,588	11,863	$ 9,098,571.16
LINN	77,446	$ 1,369,836,560	$ 938,654,475	100,011	51,092	$ 45,632,546.88
LOUISA	4,704	$ 75,825,161	$ 55,047,996	6,492	3,296	$ 2,602,649.04
LUCAS	3,837	$ 56,774,989	$ 40,536,145	5,409	2,378	$ 1,850,422.53
LYON	4,737	$ 69,096,883	$ 50,690,708	6,736	3,473	$ 2,303,014.02
MADISON	4,921	$ 71,128,428	$ 51,040,344	6,814	3,305	$ 2,241,814.34
MAHASKA	8,590	$ 124,369,492	$ 89,006,186	11,776	5,116	$ 3,952,070.68
MARION	12,353	$ 193,210,102	$ 136,150,069	16,617	8,042	$ 6,188,246.05
MARSHALL	18,807	$ 323,467,060	$ 225,441,736	24,784	12,046	$ 11,014,307.43
MILLS	5,108	$ 75,734,313	$ 54,738,544	6,987	3,527	$ 2,196,002.28
MITCHELL	4,697	$ 68,120,345	$ 49,986,266	6,621	3,139	$ 2,276,897.93
MONONA	4,140	$ 59,883,613	$ 43,765,005	6,185	2,623	$ 1,988,750.77
MONROE	3,199	$ 45,044,317	$ 32,873,527	4,438	2,047	$ 1,431,313.21
MONTGOMERY	5,656	$ 83,335,607	$ 60,411,458	8,020	3,360	$ 2,691,097.04
MUSCATINE	18,066	$ 317,034,534	$ 219,521,205	23,959	12,986	$ 10,660,956.57
OBRIEN	7,217	$ 110,241,274	$ 79,160,108	10,267	4,623	$ 3,670,065.44
OSCEOLA	3,180	$ 48,233,994	$ 35,217,464	4,613	2,047	$ 1,632,553.96
PAGE	7,611	$ 111,077,175	$ 79,893,135	10,672	4,567	$ 3,594,114.57
PALO ALTO	4,895	$ 75,220,862	$ 54,724,075	6,956	3,275	$ 2,605,799.98
PLYMOUTH	9,573	$ 146,339,357	$ 105,616,675	13,353	6,855	$ 4,846,251.03
POCAHONTAS	4,568	$ 71,585,591	$ 52,791,179	6,801	2,941	$ 2,553,392.34
POLK	146,316	$ 2,585,225,125	$ 1,738,835,904	188,140	89,429	$ 84,974,032.32
POTTAWATTAMIE	33,004	$ 520,596,034	$ 365,283,360	44,392	22,510	$ 12,501,212.66
POWESHIEK	8,240	$ 123,517,031	$ 88,507,358	11,197	4,898	$ 4,020,162.02
RINGGOLD	2,054	$ 25,808,400	$ 19,233,776	3,021	1,162	$ 793,870.06
SAC	5,501	$ 83,422,979	$ 60,199,040	8,006	3,395	$ 2,850,619.22
SCOTT	70,018	$ 1,355,049,615	$ 921,831,550	93,277	49,885	$ 47,049,365.38
SHELBY	5,899	$ 86,832,605	$ 63,466,615	8,428	3,983	$ 2,886,057.65
SIOUX	11,251	$ 171,183,910	$ 121,039,338	15,556	8,829	$ 5,566,304.52
STORY	27,018	$ 449,520,483	$ 310,714,426	34,988	15,687	$ 14,802,514.92
TAMA	7,868	$ 117,624,498	$ 85,265,549	10,994	5,150	$ 3,891,542.49
TAYLOR	2,886	$ 35,770,149	$ 26,958,182	4,234	1,702	$ 1,095,176.12
UNION	5,357	$ 74,739,867	$ 54,209,348	7,340	3,463	$ 2,325,997.57
VAN BUREN	2,780	$ 34,780,138	$ 25,971,128	3,979	1,815	$ 1,051,351.20
WAPELLO	14,993	$ 241,591,339	$ 169,918,477	20,999	9,679	$ 7,933,923.56
WARREN	14,468	$ 235,313,963	$ 163,631,194	18,505	10,630	$ 7,560,633.90
WASHINGTON	8,655	$ 128,099,639	$ 90,752,781	11,593	5,367	$ 4,102,102.88
WAYNE	2,752	$ 35,774,947	$ 26,153,345	4,076	1,567	$ 1,087,990.83
WEBSTER	19,160	$ 311,420,075	$ 218,873,999	25,830	12,653	$ 10,376,239.06
WINNEBAGO	5,513	$ 79,860,983	$ 57,609,210	7,701	3,384	$ 2,566,217.42
WINNESHIEK	7,554	$ 102,551,477	$ 74,947,099	10,059	5,262	$ 3,229,824.52
WOODBURY	40,243	$ 675,099,371	$ 462,133,731	54,091	28,088	$ 21,232,277.03
WORTH	3,379	$ 48,439,228	$ 35,074,271	4,825	2,121	$ 1,534,025.13
WRIGHT	7,008	$ 111,834,746	$ 80,885,749	9,907	4,166	$ 3,931,381.58
NON-RESIDENT	24,244	$ 382,921,184	$ 256,751,292	43,241	22,178	$ 11,497,564.43
TOTALS	1,230,949	$ 20,179,543,748	$ 14,106,659,221	1,667,276	819,254	$ 663,265,349.13

TABLE 12

TOTAL NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	1,210	$ 2,949,806	$ 1,996,499	2,090	532	$ .00
ADAMS	707	$ 1,396,716	$ 1,022,381	1,223	388	$ .00
ALLAMAKEE	2,041	$ 6,062,210	$ 3,747,035	3,251	1,025	$ .00
APPANOOSE	1,664	$ 3,992,597	$ 2,827,527	2,714	721	$ .00
AUDUBON	1,068	$ 2,438,344	$ 1,614,380	1,743	567	$ .00
BENTON	2,294	$ 6,148,271	$ 3,802,868	3,505	736	$ .00
BLACK HAWK	12,099	$ 34,561,536	$ 21,227,483	16,327	2,526	$ .00
BOONE	2,580	$ 7,239,749	$ 4,400,113	3,865	586	$ .00
BREMER	2,586	$ 6,840,383	$ 4,305,794	3,773	845	$ .00
BUCHANAN	2,336	$ 5,935,616	$ 3,743,675	3,501	1,107	$ .00
BUENA VISTA	2,353	$ 6,407,570	$ 3,866,383	3,554	824	$ .00
BUTLER	1,927	$ 4,879,054	$ 3,101,153	2,961	771	$ .00
CALHOUN	1,664	$ 4,439,284	$ 2,585,596	2,611	653	$ .00
CARROLL	2,721	$ 7,456,271	$ 4,382,620	3,996	1,211	$ .00
CASS	2,011	$ 5,090,255	$ 3,265,654	3,161	716	$ .00
CEDAR	1,946	$ 4,974,330	$ 3,051,318	3,009	787	$ .00
CERRO GORDO	5,156	$ 14,746,001	$ 9,179,219	7,361	1,292	$ .00
CHEROKEE	1,889	$ 5,064,766	$ 3,011,232	2,936	845	$ .00
CHICKASAW	1,628	$ 4,227,128	$ 2,703,524	2,513	770	$ .00
CLARKE	1,065	$ 2,695,227	$ 1,793,321	1,782	397	$ .00
CLAY	2,444	$ 7,278,271	$ 3,968,077	3,497	737	$ .00
CLAYTON	2,421	$ 6,797,275	$ 4,564,094	3,881	1,128	$ .00
CLINTON	5,361	$ 14,062,955	$ 9,129,621	7,757	1,604	$ .00
CRAWFORD	2,282	$ 5,799,690	$ 3,619,799	3,597	1,041	$ .00
DALLAS	3,127	$ 8,573,634	$ 5,132,596	4,543	848	$ .00
DAVIS	1,041	$ 2,346,384	$ 1,612,762	1,792	613	$ .00
DECATUR	1,030	$ 2,471,386	$ 1,714,443	1,749	482	$ .00
DELAWARE	2,024	$ 5,000,074	$ 3,229,037	3,158	1,203	$ .00
DES MOINES	4,607	$ 12,834,592	$ 8,011,423	6,524	1,026	$ .00
DICKINSON	2,023	$ 6,542,162	$ 3,688,315	3,088	596	$ .00
DUBUQUE	9,377	$ 25,815,278	$ 16,407,094	12,773	2,976	$ .00
EMMET	1,594	$ 5,092,212	$ 3,009,496	2,339	556	$ .00
FAYETTE	2,882	$ 7,363,564	$ 4,820,737	4,459	1,298	$ .00
FLOYD	2,121	$ 6,087,242	$ 3,656,420	3,223	730	$ .00
FRANKLIN	1,435	$ 4,494,749	$ 2,303,976	2,300	571	$ .00
FREMONT	1,018	$ 2,873,227	$ 1,814,318	1,740	420	$ .00
GREENE	1,346	$ 3,463,932	$ 2,188,563	2,156	506	$ .00
GRUNDY	1,448	$ 4,562,051	$ 2,283,239	2,199	347	$ .00
GUTHRIE	1,560	$ 3,790,740	$ 2,554,223	2,576	618	$ .00
HAMILTON	2,056	$ 5,544,980	$ 3,267,607	3,119	648	$ .00
HANCOCK	1,548	$ 4,101,141	$ 2,502,252	2,415	755	$ .00
HARDIN	2,664	$ 7,306,677	$ 4,182,413	4,196	809	$ .00
HARRISON	1,934	$ 5,191,609	$ 3,360,880	3,182	843	$ .00
HENRY	2,105	$ 5,659,500	$ 3,551,554	3,274	740	$ .00
HOWARD	1,428	$ 3,721,805	$ 2,372,566	2,362	797	$ .00
HUMBOLDT	1,394	$ 3,940,652	$ 2,270,409	2,103	521	$ .00
IDA	1,168	$ 2,625,445	$ 1,725,208	1,931	600	$ .00
IOWA	1,886	$ 4,868,348	$ 3,039,340	2,884	663	$ .00
JACKSON	2,575	$ 6,697,219	$ 4,293,902	4,017	1,214	$ .00
JASPER	3,740	$ 9,118,180	$ 6,235,890	5,524	1,108	$ .00
JEFFERSON	1,917	$ 4,952,576	$ 3,226,398	2,970	576	$ .00

TABLE 12 (CONT.)

TOTAL NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	8,919	$ 24,261,175	$ 15,930,999	11,485	1,762	$ .00
JONES	2,035	$ 5,270,563	$ 3,541,586	3,225	898	$ .00
KEOKUK	1,693	$ 4,235,885	$ 2,757,892	2,784	792	$ .00
KOSSUTH	2,591	$ 7,318,938	$ 4,245,052	3,870	1,218	$ .00
LEE	3,938	$ 10,528,186	$ 6,831,405	5,707	1,118	$ .00
LINN	16,051	$ 44,702,457	$ 27,691,844	21,596	3,398	$ .00
LOUISA	1,172	$ 3,216,476	$ 1,800,601	1,837	414	$ .00
LUCAS	1,242	$ 3,241,124	$ 2,102,427	2,084	481	$ .00
LYON	1,442	$ 4,190,446	$ 2,486,957	2,368	935	$ .00
MADISON	1,529	$ 3,820,307	$ 2,405,187	2,477	588	$ .00
MAHASKA	2,513	$ 6,490,082	$ 4,130,674	3,878	954	$ .00
MARION	2,964	$ 8,103,902	$ 5,000,179	4,500	937	$ .00
MARSHALL	4,087	$ 11,935,074	$ 7,012,029	5,868	891	$ .00
MILLS	1,259	$ 3,640,397	$ 2,194,588	1,865	443	$ .00
MITCHELL	1,490	$ 4,183,223	$ 2,503,053	2,430	697	$ .00
MONONA	1,450	$ 3,513,489	$ 2,313,891	2,452	615	$ .00
MONROE	1,068	$ 2,645,393	$ 1,818,972	1,739	403	$ .00
MONTGOMERY	1,490	$ 4,313,786	$ 2,638,649	2,421	487	$ .00
MUSCATINE	3,853	$ 13,924,722	$ 6,544,315	5,536	1,105	$ .00
OBRIEN	2,011	$ 5,577,704	$ 3,321,665	3,041	769	$ .00
OSCEOLA	1,003	$ 3,125,658	$ 1,941,054	1,536	410	$ .00
PAGE	2,189	$ 5,849,018	$ 3,689,401	3,544	654	$ .00
PALO ALTO	1,502	$ 4,353,927	$ 2,411,015	2,332	654	$ .00
PLYMOUTH	2,788	$ 7,397,124	$ 4,720,580	4,381	1,321	$ .00
POCAHONTAS	1,211	$ 3,240,805	$ 2,050,381	1,928	506	$ .00
POLK	32,743	$ 94,995,471	$ 57,242,353	43,914	8,051	$ .00
POTTAWATTAMIE	8,404	$ 30,704,753	$ 19,658,556	11,780	2,497	$ .00
POWESHIEK	2,116	$ 5,389,971	$ 3,424,021	3,198	688	$ .00
RINGGOLD	922	$ 1,995,348	$ 1,464,014	1,642	418	$ .00
SAC	1,684	$ 4,396,668	$ 2,600,164	2,732	799	$ .00
SCOTT	14,137	$ 38,529,253	$ 24,562,735	18,780	3,381	$ .00
SHELBY	1,683	$ 4,186,516	$ 2,694,390	2,660	905	$ .00
SIOUX	3,229	$ 9,015,763	$ 4,991,632	4,986	1,734	$ .00
STORY	7,186	$ 18,635,200	$ 12,241,615	9,441	1,430	$ .00
TAMA	2,280	$ 6,556,426	$ 3,789,490	3,546	803	$ .00
TAYLOR	1,073	$ 2,628,980	$ 1,647,013	1,924	584	$ .00
UNION	1,714	$ 4,524,858	$ 2,844,672	2,695	624	$ .00
VAN BUREN	1,086	$ 2,415,614	$ 1,625,645	1,908	605	$ .00
WAPELLO	3,893	$ 10,385,640	$ 7,062,864	5,887	1,069	$ .00
WARREN	3,416	$ 8,695,397	$ 5,626,594	4,848	1,015	$ .00
WASHINGTON	2,468	$ 6,790,159	$ 3,960,891	3,850	960	$ .00
WAYNE	1,093	$ 2,536,200	$ 1,744,739	1,936	543	$ .00
WEBSTER	4,909	$ 13,901,479	$ 8,560,260	7,032	1,247	$ .00
WINNEBAGO	1,561	$ 4,885,008	$ 2,909,698	2,467	623	$ .00
WINNESHIEK	2,433	$ 6,720,872	$ 4,131,599	3,792	1,238	$ .00
WOODBURY	10,562	$ 32,199,260	$ 19,656,608	15,178	3,052	$ .00
WORTH	1,097	$ 3,467,039	$ 2,148,630	1,717	402	$ .00
WRIGHT	1,826	$ 5,391,656	$ 3,099,921	2,787	550	$ .00
NON-RESIDENT	16,897	$ 37,558,808	$ 22,490,697	28,980	12,346	$ .00
TOTALS	324,403	$ 892,108,864	$ 551,727,624	479,768	111,887	$ .00

TABLE 13

TOTAL PAY AND NO-PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	200,141	$ 3,898,151.25	$ 622,657.76	$ 593.67	$ 392,559.09	$ 46,988.25	$ 4,866,388.22
$ 3,000 - $ 3,999	86,223	$ 3,185,328.86	$ 419,358.92	$ 4,768.91	$ 180,004.60	$ 308,390.64	$ 3,220,756.80
$ 4,000 - $ 4,999	85,402	$ 4,239,059.10	$ 536,220.92	$ 12,458.78	$ 200,197.79	$ 667,451.58	$ 3,806,277.17
$ 5,000 - $ 5,999	76,660	$ 5,168,785.76	$ 703,234.14	$ 33,849.71	$ 190,144.25	$ 1,541,099.90	$ 3,235,178.52
$ 6,000 - $ 6,999	72,384	$ 6,357,520.71	$ 955,121.69	$ 54,127.52	$ 170,665.61	$ 2,127,019.54	$ 3,192,955.18
$ 7,000 - $ 7,999	70,360	$ 7,900,354.53	$ 1,179,896.62	$ 82,623.87	$ 182,276.56	$ 2,497,643.75	$ 3,218,561.90
$ 8,000 - $ 8,999	66,037	$ 9,272,897.96	$ 1,386,750.88	$ 120,144.11	$ 187,577.61	$ 2,704,970.39	$ 3,351,826.32
$ 9,000 - $ 9,999	63,423	$ 10,758,308.51	$ 1,549,633.96	$ 162,916.01	$ 173,986.26	$ 2,992,913.85	$ 3,378,230.78
$ 10,000 - $ 11,999	113,835	$ 24,870,582.89	$ 3,442,594.72	$ 380,109.95	$ 336,116.30	$ 6,551,814.62	$ 6,740,492.29
$ 12,000 - $ 13,999	102,484	$ 30,131,333.56	$ 3,834,780.44	$ 463,316.89	$ 308,919.43	$ 7,325,065.59	$ 6,908,337.10
$ 14,000 - $ 15,999	91,884	$ 34,613,202.07	$ 3,826,893.36	$ 510,595.80	$ 281,461.30	$ 7,536,972.23	$ 6,824,322.48
$ 16,000 - $ 17,999	82,067	$ 37,826,999.22	$ 3,868,985.68	$ 585,115.28	$ 265,048.75	$ 7,493,136.55	$ 6,863,431.56
$ 18,000 - $ 19,999	71,700	$ 38,960,403.87	$ 3,733,295.10	$ 636,653.15	$ 214,557.88	$ 7,197,439.52	$ 6,629,084.02
$ 20,000 - $ 21,999	61,945	$ 38,587,779.82	$ 3,501,200.07	$ 737,615.15	$ 201,858.93	$ 6,985,034.04	$ 6,160,987.55
$ 22,000 - $ 24,999	77,620	$ 56,407,555.51	$ 5,060,364.10	$ 1,078,646.62	$ 275,187.54	$ 10,099,112.80	$ 8,390,991.35
$ 25,000 - $ 29,999	85,040	$ 74,246,178.85	$ 7,400,051.72	$ 1,207,975.22	$ 307,506.25	$ 14,837,364.69	$ 10,470,639.91
$ 30,000 - $ 34,999	45,098	$ 46,362,728.55	$ 6,448,695.80	$ 710,643.14	$ 214,961.26	$ 11,944,906.14	$ 7,053,875.18
$ 35,000 - $ 39,999	23,017	$ 35,877,127.29	$ 5,433,396.40	$ 473,645.24	$ 137,165.25	$ 9,174,776.37	$ 4,628,967.61
$ 40,000 - $ 49,999	21,417	$ 26,956,984.42	$ 8,352,666.21	$ 436,113.97	$ 153,988.10	$ 12,885,676.44	$ 5,884,210.23
$ 50,000 - $ 74,999	15,539	$ 24,160,906.40	$ 12,555,900.88	$ 390,337.17	$ 120,626.45	$ 14,935,929.58	$ 7,451,479.34
$ 75,000 - $ 99,999	4,364	$ 10,391,687.85	$ 6,447,284.71	$ 220,411.17	$ 21,594.23	$ 5,750,000.57	$ 3,851,114.94
$100,000 AND OVER	4,447	$ 22,897,090.99	$ 17,268,484.50	$ 602,845.11	$ 18,298.50	$ 8,521,543.02	$ 10,868,336.31
NO AGI	34,265	$ 2,595,919.58	$ 673,193.42	$ .00	$ 1,297,847.44	$ 2,111.68	$ 4,565,666.77
TOTALS	1,555,352	$545,666,887.55	$ 99,200,662.00	$ 8,905,506.44	$ 5,832,549.38	$144,127,361.74	$131,562,111.54

TABLE 14

TOTAL PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	12,582	$ 271,410.91	$ 54,672.01	$ 299.42	$ 19,463.12	$ 46,988.25	$ 298,566.16
$ 3,000 - $ 3,999	45,811	$ 1,539,782.57	$ 154,462.01	$ 3,146.33	$ 38,020.92	$ 308,390.64	$ 1,168,329.92
$ 4,000 - $ 4,999	47,748	$ 2,292,180.24	$ 290,855.39	$ 8,430.90	$ 59,645.39	$ 667,451.58	$ 1,473,480.38
$ 5,000 - $ 5,999	70,137	$ 4,745,262.71	$ 551,573.76	$ 25,537.95	$ 139,513.05	$ 1,541,099.90	$ 2,609,363.90
$ 6,000 - $ 6,999	68,092	$ 6,012,189.93	$ 801,778.84	$ 41,199.33	$ 141,395.42	$ 2,127,019.54	$ 2,665,011.36
$ 7,000 - $ 7,999	67,470	$ 7,628,636.84	$ 1,058,005.69	$ 64,225.41	$ 160,566.06	$ 2,497,643.75	$ 2,803,242.78
$ 8,000 - $ 8,999	63,939	$ 9,046,439.95	$ 1,267,555.54	$ 96,498.52	$ 174,107.22	$ 2,704,970.39	$ 2,992,702.58
$ 9,000 - $ 9,999	61,781	$ 10,580,309.71	$ 1,432,898.17	$ 136,575.10	$ 164,608.48	$ 2,992,913.85	$ 3,074,118.41
$ 10,000 - $ 11,999	111,585	$ 24,561,722.32	$ 3,253,544.20	$ 332,301.83	$ 322,354.19	$ 6,551,814.62	$ 6,228,819.09
$ 12,000 - $ 13,999	101,123	$ 29,934,606.30	$ 3,677,866.35	$ 417,427.50	$ 301,601.45	$ 7,325,065.59	$ 6,547,377.77
$ 14,000 - $ 15,999	91,016	$ 34,473,102.19	$ 3,728,900.44	$ 459,045.97	$ 275,829.98	$ 7,536,972.23	$ 6,580,598.36
$ 16,000 - $ 17,999	81,497	$ 37,709,984.18	$ 3,758,664.58	$ 537,165.49	$ 260,694.86	$ 7,493,136.55	$ 6,631,741.53
$ 18,000 - $ 19,999	71,346	$ 38,872,764.51	$ 3,653,029.88	$ 603,646.29	$ 212,606.47	$ 7,197,439.52	$ 6,459,228.03
$ 20,000 - $ 21,999	61,670	$ 38,511,297.20	$ 3,424,200.81	$ 699,486.62	$ 201,074.33	$ 6,985,034.04	$ 6,006,721.07
$ 22,000 - $ 24,999	77,294	$ 56,293,734.45	$ 4,951,692.73	$ 1,021,936.35	$ 273,900.04	$ 10,099,112.80	$ 8,167,211.42
$ 25,000 - $ 29,999	84,725	$ 74,117,851.60	$ 7,259,723.27	$ 1,154,789.00	$ 303,632.15	$ 14,837,364.69	$ 10,198,110.11
$ 30,000 - $ 34,999	44,921	$ 46,235,556.95	$ 6,367,973.98	$ 684,374.76	$ 213,044.54	$ 11,944,906.14	$ 6,844,065.04
$ 35,000 - $ 39,999	22,891	$ 25,764,405.39	$ 5,316,166.40	$ 450,436.17	$ 135,958.21	$ 9,174,776.37	$ 4,397,808.67
$ 40,000 - $ 49,999	21,275	$ 26,843,226.54	$ 8,189,450.65	$ 422,363.75	$ 153,238.53	$ 12,885,676.44	$ 5,606,487.22
$ 50,000 - $ 74,999	15,370	$ 23,936,486.97	$ 12,353,910.42	$ 374,216.90	$ 119,929.12	$ 14,935,929.58	$ 7,024,372.12
$ 75,000 - $ 99,999	4,311	$ 10,307,077.33	$ 6,342,623.71	$ 201,292.76	$ 21,311.23	$ 5,750,000.57	$ 3,661,560.42
$100,000 AND OVER	4,346	$ 22,584,053.41	$ 16,748,701.42	$ 584,613.41	$ 17,037.50	$ 8,521,543.02	$ 10,034,254.65
NO AGI	19	$ 2,615.64	$ 340.00	$ .00	$ 329.00	$ 2,111.68	$ 1,990.97
TOTALS	1,230,949	$532,264,697.84	$ 94,638,590.25	$ 8,319,009.76	$ 3,709,861.26	$144,127,361.74	$111,475,161.96

TABLE 15

TOTAL NO-PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	187,559	$ 3,626,740.34	$ 567,985.75	$ 294.25	$ 373,095.97	$ .00	$ 4,567,822.06
$ 3,000 - $ 3,999	40,412	$ 1,645,546.29	$ 264,890.91	$ 1,622.58	$ 141,983.68	$ .00	$ 2,052,426.88
$ 4,000 - $ 4,999	37,654	$ 1,946,878.86	$ 245,365.53	$ 4,027.88	$ 140,552.40	$ .00	$ 2,332,796.79
$ 5,000 - $ 5,999	6,523	$ 423,523.05	$ 151,660.38	$ 8,311.76	$ 50,631.20	$ .00	$ 625,814.63
$ 6,000 - $ 6,999	4,292	$ 345,330.78	$ 153,342.85	$ 12,928.19	$ 29,270.19	$ .00	$ 527,943.82
$ 7,000 - $ 7,999	2,890	$ 271,717.69	$ 121,890.93	$ 18,398.46	$ 21,710.50	$ .00	$ 415,319.12
$ 8,000 - $ 8,999	2,098	$ 226,458.01	$ 119,195.34	$ 23,645.59	$ 13,470.39	$ .00	$ 359,123.74
$ 9,000 - $ 9,999	1,642	$ 177,998.80	$ 116,735.79	$ 26,340.91	$ 9,377.78	$ .00	$ 304,112.37
$ 10,000 - $ 11,999	2,250	$ 308,860.57	$ 189,050.52	$ 47,808.12	$ 13,762.11	$ .00	$ 511,673.20
$ 12,000 - $ 13,999	1,361	$ 196,727.26	$ 156,914.09	$ 45,889.39	$ 7,317.98	$ .00	$ 360,959.33
$ 14,000 - $ 15,999	868	$ 140,099.88	$ 97,992.92	$ 51,549.83	$ 5,631.32	$ .00	$ 243,724.12
$ 16,000 - $ 17,999	570	$ 117,015.04	$ 110,321.10	$ 47,949.79	$ 4,353.89	$ .00	$ 231,690.03
$ 18,000 - $ 19,999	354	$ 87,639.36	$ 80,265.22	$ 33,006.86	$ 1,951.41	$ .00	$ 169,855.99
$ 20,000 - $ 21,999	275	$ 76,482.62	$ 76,999.26	$ 38,128.53	$ 784.60	$ .00	$ 154,266.48
$ 22,000 - $ 24,999	326	$ 113,821.06	$ 108,671.37	$ 56,710.27	$ 1,287.50	$ .00	$ 223,779.93
$ 25,000 - $ 29,999	315	$ 128,327.25	$ 140,328.45	$ 53,186.22	$ 3,874.10	$ .00	$ 272,529.80
$ 30,000 - $ 34,999	177	$ 127,171.60	$ 80,721.82	$ 26,268.38	$ 1,916.72	$ .00	$ 209,810.14
$ 35,000 - $ 39,999	126	$ 112,721.90	$ 117,230.00	$ 23,209.07	$ 1,207.04	$ .00	$ 231,158.94
$ 40,000 - $ 49,999	142	$ 113,757.88	$ 163,215.56	$ 13,750.22	$ 749.57	$ .00	$ 277,723.01
$ 50,000 - $ 74,999	169	$ 224,419.43	$ 201,990.46	$ 16,120.27	$ 697.33	$ .00	$ 427,107.22
$ 75,000 - $ 99,999	53	$ 84,610.52	$ 104,661.00	$ 19,118.41	$ 283.00	$ .00	$ 189,554.52
$100,000 AND OVER	101	$ 313,037.58	$ 519,783.08	$ 18,231.70	$ 1,261.00	$ .00	$ 834,081.66
NO AGI	34,246	$ 2,593,303.94	$ 672,853.42	$ .00	$ 1,297,518.44	$ .00	$ 4,563,675.80
TOTALS	324,403	$ 13,402,189.71	$ 4,562,071.75	$ 586,496.68	$ 2,122,688.12	$ .00	$ 20,086,949.58

TABLE 16

TOTAL RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	50,333	$ 87,659,229	$ 1,284,727	$ 19,157,762	$ 67,616,230	$ 55,273.69
$ 3,000 - $ 3,999	22,579	$ 79,079,691	$ 3,579,403	$ 19,400,180	$ 56,691,462	$ 285,258.56
$ 4,000 - $ 4,999	23,131	$ 103,970,912	$ 6,139,214	$ 25,056,806	$ 73,426,681	$ 675,799.57
$ 5,000 - $ 5,999	29,262	$ 160,885,885	$ 10,646,473	$ 50,129,803	$ 103,696,507	$ 1,247,919.38
$ 6,000 - $ 6,999	28,248	$ 183,390,855	$ 14,435,208	$ 54,515,069	$ 117,893,617	$ 1,899,195.94
$ 7,000 - $ 7,999	27,015	$ 202,471,339	$ 17,610,841	$ 56,916,608	$ 130,748,934	$ 2,583,338.22
$ 8,000 - $ 8,999	25,596	$ 217,483,931	$ 20,752,480	$ 57,755,114	$ 140,986,350	$ 3,217,175.14
$ 9,000 - $ 9,999	25,164	$ 238,976,728	$ 24,460,199	$ 60,210,333	$ 156,085,444	$ 3,993,985.93
$ 10,000 - $ 11,999	48,312	$ 530,817,082	$ 59,871,894	$ 126,187,316	$ 348,404,302	$ 10,185,043.36
$ 12,000 - $ 13,999	46,663	$ 606,404,749	$ 74,227,735	$ 131,440,164	$ 402,631,813	$ 13,572,850.26
$ 14,000 - $ 15,999	45,507	$ 682,424,108	$ 89,404,110	$ 139,698,360	$ 454,943,968	$ 17,098,872.32
$ 16,000 - $ 17,999	44,398	$ 754,511,055	$ 105,304,251	$ 145,559,030	$ 504,616,909	$ 20,663,520.71
$ 18,000 - $ 19,999	41,535	$ 788,355,637	$ 115,625,535	$ 146,395,927	$ 527,054,496	$ 23,001,155.26
$ 20,000 - $ 21,999	38,406	$ 805,807,560	$ 123,290,618	$ 144,180,190	$ 539,135,262	$ 24,750,706.12
$ 22,000 - $ 24,999	50,908	$ 1,194,330,136	$ 191,589,032	$ 203,333,055	$ 800,266,349	$ 39,056,743.08
$ 25,000 - $ 29,999	60,326	$ 1,647,304,464	$ 279,969,971	$ 268,887,698	$ 1,099,832,041	$ 58,134,214.56
$ 30,000 - $ 34,999	34,076	$ 1,098,326,002	$ 201,058,535	$ 172,045,441	$ 726,178,529	$ 41,629,092.64
$ 35,000 - $ 39,999	18,111	$ 674,956,529	$ 132,080,695	$ 104,949,940	$ 438,727,286	$ 26,884,469.17
$ 40,000 - $ 49,999	17,279	$ 765,206,231	$ 164,985,270	$ 115,156,145	$ 486,579,452	$ 32,420,823.93
$ 50,000 - $ 74,999	13,164	$ 782,425,300	$ 196,890,047	$ 115,401,516	$ 472,795,108	$ 35,809,607.11
$ 75,000 - $ 99,999	3,956	$ 339,044,130	$ 98,333,166	$ 49,867,037	$ 191,842,672	$ 16,464,313.10
$100,000 AND OVER	4,259	$ 726,782,343	$ 266,237,280	$ 112,364,012	$ 354,126,382	$ 35,929,838.85
NO AGI	160	$ 0	$ 102,204-	$ 133,290	$ 115,791	$ 2,777.40
TOTALS	698,388	$ 12,670,613,896	$ 2,197,674,480	$ 2,318,740,796	$ 8,194,395,585	$409,561,974.30

TABLE 17

TOTAL SINGLE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	2	$ 4,396	$ 600-	$ 3,519	$ 2,596	$ 15.03
$ 3,000 - $ 3,999	444	$ 1,560,810	$ 151,090	$ 1,096,634	$ 732,356	$ 1,144.10
$ 4,000 - $ 4,999	703	$ 3,177,738	$ 289,624	$ 1,659,745	$ 1,607,029	$ 4,204.48
$ 5,000 - $ 5,999	4,343	$ 23,884,599	$ 1,417,022	$ 12,126,438	$ 12,301,521	$ 103,850.54
$ 6,000 - $ 6,999	4,406	$ 28,596,932	$ 2,132,673	$ 13,347,938	$ 15,095,407	$ 199,670.83
$ 7,000 - $ 7,999	4,261	$ 31,915,984	$ 2,653,112	$ 13,519,132	$ 17,400,326	$ 301,005.70
$ 8,000 - $ 8,999	3,981	$ 33,839,502	$ 3,062,927	$ 13,206,342	$ 18,751,745	$ 382,543.82
$ 9,000 - $ 9,999	4,045	$ 38,426,219	$ 3,853,075	$ 13,812,978	$ 21,782,960	$ 514,610.48
$ 10,000 - $ 11,999	7,964	$ 87,559,422	$ 9,904,213	$ 27,434,557	$ 51,780,693	$ 1,447,596.05
$ 12,000 - $ 13,999	7,683	$ 99,779,996	$ 12,375,780	$ 26,231,323	$ 61,779,794	$ 2,037,405.85
$ 14,000 - $ 15,999	7,210	$ 108,090,382	$ 14,555,768	$ 25,869,702	$ 68,152,212	$ 2,536,965.15
$ 16,000 - $ 17,999	7,047	$ 119,755,778	$ 17,558,112	$ 25,945,108	$ 76,547,401	$ 3,124,414.51
$ 18,000 - $ 19,999	6,426	$ 121,925,771	$ 19,123,795	$ 24,640,537	$ 78,288,106	$ 3,411,602.69
$ 20,000 - $ 21,999	5,823	$ 122,242,347	$ 20,109,848	$ 22,874,238	$ 79,438,616	$ 3,668,964.74
$ 22,000 - $ 24,999	7,205	$ 168,894,368	$ 29,990,027	$ 29,295,248	$ 109,902,621	$ 5,397,482.30
$ 25,000 - $ 29,999	7,539	$ 205,368,262	$ 39,197,302	$ 33,319,103	$ 133,161,307	$ 7,057,568.99
$ 30,000 - $ 34,999	3,836	$ 123,453,186	$ 25,667,400	$ 18,624,108	$ 79,247,080	$ 4,552,989.55
$ 35,000 - $ 39,999	1,875	$ 69,824,604	$ 15,386,044	$ 10,717,447	$ 43,803,529	$ 2,682,406.16
$ 40,000 - $ 49,999	1,809	$ 80,248,719	$ 19,834,257	$ 11,436,942	$ 49,237,168	$ 3,291,593.43
$ 50,000 - $ 74,999	1,446	$ 86,018,426	$ 24,319,387	$ 11,209,366	$ 50,843,777	$ 3,860,582.86
$ 75,000 - $ 99,999	382	$ 32,584,857	$ 10,319,733	$ 4,598,183	$ 17,852,485	$ 1,524,497.07
$100,000 AND OVER	411	$ 71,502,636	$ 26,864,062	$ 10,990,265	$ 34,618,865	$ 3,497,892.07
NO AGI	4	$ 0	$ 1,016	$ 0	$ 0	$ .00
TOTALS	88,845	$ 1,658,654,934	$ 298,765,667	$ 351,958,853	$ 1,022,327,594	$ 49,599,006.40

TABLE 18

TOTAL MARRIED JOINT RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	7	$ 12,679	$ 16,385-	$ 19,351	$ 20,223	$ 506.44
$ 3,000 - $ 3,999	10	$ 34,997	$ 5,823-	$ 25,320	$ 23,775	$ 181.58
$ 4,000 - $ 4,999	103	$ 471,295	$ 22,440	$ 168,466	$ 284,107	$ 713.84
$ 5,000 - $ 5,999	4,048	$ 22,307,700	$ 1,171,493	$ 12,069,748	$ 10,500,737	$ 31,770.10
$ 6,000 - $ 6,999	4,047	$ 26,307,369	$ 1,733,851	$ 13,036,068	$ 12,831,482	$ 85,452.78
$ 7,000 - $ 7,999	3,927	$ 29,411,555	$ 1,966,796	$ 13,111,524	$ 15,243,859	$ 170,582.83
$ 8,000 - $ 8,999	3,708	$ 31,498,861	$ 2,303,879	$ 13,199,191	$ 16,746,148	$ 251,882.17
$ 9,000 - $ 9,999	3,568	$ 33,881,839	$ 2,910,734	$ 13,043,993	$ 18,620,284	$ 352,248.80
$ 10,000 - $ 11,999	6,970	$ 76,694,240	$ 7,203,458	$ 27,803,962	$ 43,456,296	$ 1,026,316.19
$ 12,000 - $ 13,999	6,954	$ 90,410,411	$ 8,698,317	$ 28,984,182	$ 53,852,578	$ 1,581,945.83
$ 14,000 - $ 15,999	6,837	$ 102,528,966	$ 10,560,152	$ 30,165,049	$ 62,842,988	$ 2,136,484.06
$ 16,000 - $ 17,999	6,972	$ 118,554,859	$ 12,820,077	$ 31,785,110	$ 74,559,906	$ 2,839,362.02
$ 18,000 - $ 19,999	6,934	$ 131,713,748	$ 14,829,581	$ 33,382,369	$ 84,029,862	$ 3,473,456.52
$ 20,000 - $ 21,999	7,176	$ 150,663,396	$ 18,072,385	$ 35,360,649	$ 97,764,200	$ 4,324,076.66
$ 22,000 - $ 24,999	10,616	$ 249,449,146	$ 31,138,365	$ 54,719,278	$ 164,055,657	$ 7,783,567.67
$ 25,000 - $ 29,999	15,835	$ 434,418,317	$ 59,479,339	$ 87,202,462	$ 288,708,066	$ 15,057,500.64
$ 30,000 - $ 34,999	10,809	$ 348,938,365	$ 53,213,535	$ 64,696,939	$ 231,803,721	$ 13,155,151.47
$ 35,000 - $ 39,999	6,306	$ 235,034,774	$ 39,387,435	$ 42,872,227	$ 153,379,643	$ 9,299,654.72
$ 40,000 - $ 49,999	6,243	$ 276,634,513	$ 52,129,961	$ 48,517,653	$ 176,841,193	$ 11,686,508.34
$ 50,000 - $ 74,999	4,382	$ 259,138,314	$ 59,911,646	$ 45,968,424	$ 155,406,361	$ 11,642,341.83
$ 75,000 - $ 99,999	1,229	$ 105,131,101	$ 28,445,043	$ 18,891,902	$ 58,330,862	$ 4,955,064.22
$100,000 AND OVER	1,219	$ 205,589,935	$ 75,127,939	$ 39,128,921	$ 95,875,820	$ 9,635,323.95
NO AGI	23	$ 0	$ 30,855	$ 67,944	$ 5,376	$ .00
TOTALS	117,923	$ 2,928,826,380	$ 481,135,073	$ 654,220,732	$ 1,815,183,144	$ 99,490,092.66

TABLE 19

TOTAL MARRIED SEPARATE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	50,324	$ 87,542,154	$ 1,301,712	$ 19,134,892	$ 67,593,411	$ 54,752.22
$ 3,000 - $ 3,999	22,125	$ 77,483,884	$ 3,434,136	$ 18,278,226	$ 55,935,331	$ 283,932.88
$ 4,000 - $ 4,999	22,325	$ 100,321,879	$ 5,827,150	$ 23,228,595	$ 71,535,545	$ 670,881.25
$ 5,000 - $ 5,999	20,871	$ 114,693,586	$ 8,057,958	$ 25,933,617	$ 80,894,249	$ 1,112,298.74
$ 6,000 - $ 6,999	19,795	$ 128,486,554	$ 10,568,684	$ 28,131,063	$ 89,966,728	$ 1,614,072.33
$ 7,000 - $ 7,999	18,827	$ 141,143,800	$ 12,990,933	$ 30,285,952	$ 98,104,749	$ 2,111,749.69
$ 8,000 - $ 8,999	17,907	$ 152,145,568	$ 15,385,674	$ 31,349,581	$ 105,488,457	$ 2,582,749.15
$ 9,000 - $ 9,999	17,551	$ 166,668,670	$ 17,696,390	$ 33,353,362	$ 115,682,200	$ 3,127,126.65
$ 10,000 - $ 11,999	33,378	$ 366,563,420	$ 42,764,223	$ 70,948,797	$ 253,167,313	$ 7,711,131.12
$ 12,000 - $ 13,999	32,026	$ 416,214,342	$ 53,153,638	$ 76,224,659	$ 286,999,441	$ 9,953,498.58
$ 14,000 - $ 15,999	31,460	$ 471,804,760	$ 64,288,190	$ 83,663,609	$ 323,948,768	$ 12,425,423.11
$ 16,000 - $ 17,999	30,379	$ 516,200,418	$ 74,926,062	$ 87,828,812	$ 353,509,602	$ 14,699,744.18
$ 18,000 - $ 19,999	28,175	$ 534,716,118	$ 81,672,159	$ 88,373,021	$ 364,736,528	$ 16,116,096.05
$ 20,000 - $ 21,999	25,407	$ 532,901,817	$ 85,108,385	$ 85,945,303	$ 361,932,446	$ 16,757,664.72
$ 22,000 - $ 24,999	33,087	$ 775,986,622	$ 130,460,640	$ 119,318,529	$ 526,308,071	$ 25,875,693.11
$ 25,000 - $ 29,999	36,952	$ 1,007,517,885	$ 181,293,330	$ 148,366,133	$ 677,962,668	$ 36,019,144.93
$ 30,000 - $ 34,999	19,431	$ 625,934,451	$ 122,177,600	$ 88,724,394	$ 415,127,728	$ 23,920,951.62
$ 35,000 - $ 39,999	9,930	$ 370,097,151	$ 77,307,216	$ 51,360,266	$ 241,544,114	$ 14,902,408.29
$ 40,000 - $ 49,999	9,227	$ 408,322,999	$ 93,021,052	$ 55,201,550	$ 260,501,091	$ 17,442,722.16
$ 50,000 - $ 74,999	7,336	$ 437,268,560	$ 112,659,014	$ 58,223,726	$ 266,544,970	$ 20,306,682.42
$ 75,000 - $ 99,999	2,345	$ 201,328,172	$ 59,568,390	$ 26,376,952	$ 115,659,325	$ 9,984,751.81
$100,000 AND OVER	2,629	$ 449,689,772	$ 164,245,279	$ 62,244,826	$ 223,631,697	$ 22,796,622.63
NO AGI	133	$ 0	$ 134,075-	$ 65,346	$ 110,415	$ 2,777.40
TOTALS	491,620	$ 8,083,132,582	$ 1,417,773,740	$ 1,312,561,211	$ 5,356,884,847	$260,472,875.24

TABLE 20

TOTAL RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	149,808	$ 262,918,233	$ 5,775,099	$ 38,845,390	$ 220,498,978	$ 38,694.44
$ 3,000 - $ 3,999	63,644	$ 222,434,016	$ 8,144,102	$ 32,176,418	$ 182,530,163	$ 587,067.66
$ 4,000 - $ 4,999	62,271	$ 279,826,192	$ 12,351,921	$ 40,161,937	$ 227,806,789	$ 1,160,852.65
$ 5,000 - $ 5,999	47,398	$ 260,079,472	$ 17,526,324	$ 36,398,389	$ 206,429,984	$ 3,120,166.14
$ 6,000 - $ 6,999	44,136	$ 286,676,809	$ 22,165,458	$ 39,672,619	$ 225,023,205	$ 4,518,176.43
$ 7,000 - $ 7,999	43,345	$ 324,821,932	$ 28,155,555	$ 44,461,566	$ 252,243,369	$ 5,958,271.34
$ 8,000 - $ 8,999	40,441	$ 343,478,572	$ 32,762,372	$ 46,216,485	$ 264,628,381	$ 6,983,195.38
$ 9,000 - $ 9,999	38,259	$ 363,189,812	$ 37,624,709	$ 46,386,359	$ 279,270,681	$ 8,102,625.87
$ 10,000 - $ 11,999	65,523	$ 718,374,496	$ 82,164,347	$ 82,488,666	$ 553,891,052	$ 18,275,572.88
$ 12,000 - $ 13,999	55,821	$ 724,336,547	$ 91,187,185	$ 74,076,076	$ 559,147,534	$ 21,118,911.66
$ 14,000 - $ 15,999	46,377	$ 694,210,124	$ 94,384,920	$ 65,404,109	$ 534,524,044	$ 22,335,334.16
$ 16,000 - $ 17,999	37,669	$ 638,946,484	$ 91,794,823	$ 57,326,589	$ 489,851,581	$ 21,927,217.93
$ 18,000 - $ 19,999	30,165	$ 571,887,763	$ 87,004,127	$ 50,080,623	$ 434,937,670	$ 20,475,457.09
$ 20,000 - $ 21,999	23,539	$ 493,430,897	$ 77,927,514	$ 42,652,860	$ 372,905,182	$ 18,364,179.19
$ 22,000 - $ 24,999	26,712	$ 625,208,535	$ 103,244,198	$ 53,017,528	$ 469,128,918	$ 24,394,485.52
$ 25,000 - $ 29,999	24,714	$ 671,330,750	$ 116,994,832	$ 52,151,270	$ 502,261,194	$ 28,186,247.04
$ 30,000 - $ 34,999	11,022	$ 354,484,139	$ 65,196,433	$ 23,873,202	$ 265,449,496	$ 16,288,323.93
$ 35,000 - $ 39,999	4,906	$ 182,502,415	$ 34,926,296	$ 10,408,297	$ 137,244,562	$ 9,109,028.53
$ 40,000 - $ 49,999	4,138	$ 182,640,899	$ 36,275,792	$ 8,579,110	$ 137,946,050	$ 10,044,281.01
$ 50,000 - $ 74,999	2,375	$ 139,365,110	$ 31,649,860	$ 4,699,818	$ 103,188,651	$ 8,512,276.86
$ 75,000 - $ 99,999	408	$ 34,373,666	$ 8,812,521	$ 777,389	$ 24,791,173	$ 2,295,139.32
$100,000 AND OVER	188	$ 26,521,853	$ 8,137,598	$ 366,006	$ 18,244,190	$ 1,907,241.85
NO AGI	34,105	$ 0	$ 1,071,803-	$ 414,877	$ 2,048,413	$ 627.95
TOTALS	856,964	$ 8,401,038,716	$ 1,093,134,183	$ 850,635,583	$ 6,463,991,260	$253,703,374.83

TABLE 21

TOTAL SINGLE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	100,024	$ 171,339,846	$ 3,888,034	$ 25,253,976	$ 143,446,682	$ 1,094.54
$ 3,000 - $ 3,999	37,670	$ 131,542,535	$ 4,899,866	$ 19,019,293	$ 107,896,405	$ 335,418.29
$ 4,000 - $ 4,999	33,967	$ 152,390,017	$ 6,499,837	$ 21,911,849	$ 124,286,214	$ 492,299.46
$ 5,000 - $ 5,999	25,564	$ 140,244,833	$ 9,676,863	$ 19,583,571	$ 111,055,666	$ 1,760,739.73
$ 6,000 - $ 6,999	23,122	$ 150,147,881	$ 12,028,189	$ 20,710,091	$ 117,436,246	$ 2,441,619.92
$ 7,000 - $ 7,999	22,114	$ 165,583,616	$ 15,059,079	$ 22,564,130	$ 127,965,779	$ 3,094,967.87
$ 8,000 - $ 8,999	20,002	$ 169,830,378	$ 17,027,621	$ 22,765,913	$ 130,069,929	$ 3,490,740.99
$ 9,000 - $ 9,999	18,475	$ 175,321,575	$ 19,074,236	$ 22,233,213	$ 134,032,873	$ 3,943,975.06
$ 10,000 - $ 11,999	30,712	$ 336,491,130	$ 40,735,181	$ 37,837,078	$ 257,973,007	$ 8,600,870.52
$ 12,000 - $ 13,999	24,534	$ 318,113,873	$ 43,111,162	$ 30,943,166	$ 244,097,738	$ 9,308,824.56
$ 14,000 - $ 15,999	18,493	$ 276,516,922	$ 41,243,622	$ 23,856,055	$ 211,432,611	$ 8,922,270.99
$ 16,000 - $ 17,999	14,007	$ 237,369,681	$ 37,932,694	$ 18,523,642	$ 180,919,785	$ 8,178,233.51
$ 18,000 - $ 19,999	10,200	$ 193,234,663	$ 33,131,054	$ 14,022,570	$ 146,158,563	$ 6,953,005.32
$ 20,000 - $ 21,999	7,066	$ 147,994,439	$ 26,796,162	$ 9,904,861	$ 111,303,385	$ 5,526,071.71
$ 22,000 - $ 24,999	7,072	$ 165,234,215	$ 31,551,003	$ 10,340,200	$ 123,402,869	$ 6,475,832.29
$ 25,000 - $ 29,999	5,367	$ 145,495,604	$ 29,633,757	$ 8,024,096	$ 107,880,767	$ 6,078,067.53
$ 30,000 - $ 34,999	2,050	$ 65,783,630	$ 14,336,009	$ 3,029,064	$ 48,433,961	$ 2,973,758.26
$ 35,000 - $ 39,999	888	$ 32,986,157	$ 7,585,824	$ 1,283,607	$ 24,180,711	$ 1,597,908.43
$ 40,000 - $ 49,999	698	$ 30,845,306	$ 7,285,877	$ 977,659	$ 22,666,597	$ 1,638,501.70
$ 50,000 - $ 74,999	377	$ 22,093,434	$ 5,830,221	$ 517,998	$ 15,840,015	$ 1,296,518.61
$ 75,000 - $ 99,999	63	$ 5,269,322	$ 1,543,612	$ 79,200	$ 3,646,510	$ 327,960.69
$100,000 AND OVER	35	$ 5,877,254	$ 1,844,529	$ 48,600	$ 4,210,066	$ 451,234.02
NO AGI	11,339	$ 0	$ 134,110-	$ 109,508	$ 743,174	$ 214.54
TOTALS	413,839	$ 3,239,706,311	$ 410,580,322	$ 333,539,340	$ 2,499,079,553	$ 83,890,128.54

TABLE 22

TOTAL MARRIED JOINT RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	19,768	$ 33,173,184	$ 778,855	$ 4,958,828	$ 28,168,916	$ 44.65
$ 3,000 - $ 3,999	9,197	$ 32,276,703	$ 750,415	$ 4,739,444	$ 26,885,753	$ 787.92
$ 4,000 - $ 4,999	11,160	$ 50,346,848	$ 1,448,873	$ 7,348,116	$ 41,674,744	$ 11,919.58
$ 5,000 - $ 5,999	5,709	$ 31,312,191	$ 1,842,632	$ 4,446,578	$ 25,215,047	$ 254,812.51
$ 6,000 - $ 6,999	5,250	$ 34,126,395	$ 2,146,070	$ 4,817,258	$ 27,314,062	$ 437,642.20
$ 7,000 - $ 7,999	5,198	$ 38,942,492	$ 2,124,315	$ 5,523,440	$ 31,316,061	$ 638,972.04
$ 8,000 - $ 8,999	5,030	$ 42,742,172	$ 2,809,726	$ 5,996,544	$ 33,996,297	$ 805,634.08
$ 9,000 - $ 9,999	5,107	$ 48,518,545	$ 3,526,460	$ 6,756,117	$ 38,307,642	$ 1,024,112.48
$ 10,000 - $ 11,999	9,397	$ 103,333,572	$ 8,102,449	$ 14,293,744	$ 81,030,843	$ 2,515,588.02
$ 12,000 - $ 13,999	9,637	$ 125,306,228	$ 10,601,055	$ 17,206,436	$ 97,534,607	$ 3,509,838.96
$ 14,000 - $ 15,999	9,695	$ 145,390,984	$ 13,775,359	$ 19,749,138	$ 111,946,374	$ 4,488,584.49
$ 16,000 - $ 17,999	9,558	$ 162,520,086	$ 16,504,112	$ 21,896,208	$ 124,126,381	$ 5,364,294.07
$ 18,000 - $ 19,999	9,126	$ 173,275,205	$ 19,443,085	$ 23,064,456	$ 130,798,713	$ 5,972,612.88
$ 20,000 - $ 21,999	8,344	$ 175,159,590	$ 21,069,924	$ 22,999,331	$ 131,120,652	$ 6,293,767.92
$ 22,000 - $ 24,999	10,966	$ 256,997,905	$ 33,928,859	$ 32,277,409	$ 190,896,720	$ 9,692,120.08
$ 25,000 - $ 29,999	11,683	$ 317,974,745	$ 46,232,975	$ 34,938,651	$ 236,827,484	$ 13,097,947.34
$ 30,000 - $ 34,999	5,623	$ 180,807,495	$ 28,738,675	$ 16,828,266	$ 135,248,184	$ 8,203,810.32
$ 35,000 - $ 39,999	2,402	$ 89,304,700	$ 14,758,683	$ 7,185,747	$ 67,373,025	$ 4,425,227.63
$ 40,000 - $ 49,999	1,945	$ 85,598,911	$ 14,913,020	$ 5,810,823	$ 64,947,548	$ 4,694,239.05
$ 50,000 - $ 74,999	1,000	$ 58,659,246	$ 11,421,517	$ 2,987,020	$ 44,328,103	$ 3,662,591.56
$ 75,000 - $ 99,999	160	$ 13,505,682	$ 3,135,160	$ 476,189	$ 9,901,750	$ 921,009.98
$100,000 AND OVER	75	$ 9,804,558	$ 2,605,626	$ 225,000	$ 6,973,932	$ 723,416.02
NO AGI	21,839	$ 0	$ 882,540-	$ 145,956	$ 1,188,678	$ .00
TOTALS	177,869	$ 2,209,077,441	$ 259,775,305	$ 264,670,699	$ 1,687,121,516	$ 76,738,973.78

TABLE 23

TOTAL MARRIED SEPARATE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	30,016	$ 58,405,203	$ 1,108,210	$ 8,632,586	$ 48,883,380	$ 37,555.25
$ 3,000 - $ 3,999	16,777	$ 58,614,778	$ 2,493,821	$ 8,417,681	$ 47,748,005	$ 250,861.45
$ 4,000 - $ 4,999	17,144	$ 77,089,327	$ 4,403,211	$ 10,901,972	$ 61,845,831	$ 656,633.61
$ 5,000 - $ 5,999	16,125	$ 88,522,448	$ 6,006,829	$ 12,368,240	$ 70,159,271	$ 1,104,613.90
$ 6,000 - $ 6,999	15,764	$ 102,402,533	$ 7,991,199	$ 14,145,270	$ 80,272,897	$ 1,638,914.31
$ 7,000 - $ 7,999	16,033	$ 120,295,824	$ 10,972,161	$ 16,373,996	$ 92,961,529	$ 2,224,331.43
$ 8,000 - $ 8,999	15,409	$ 130,906,022	$ 12,925,025	$ 17,454,028	$ 100,562,155	$ 2,686,820.31
$ 9,000 - $ 9,999	14,677	$ 139,349,692	$ 15,024,013	$ 17,397,029	$ 106,930,166	$ 3,134,538.3.
$ 10,000 - $ 11,999	25,414	$ 278,549,794	$ 33,326,717	$ 30,357,844	$ 214,887,202	$ 7,159,114.34
$ 12,000 - $ 13,999	21,650	$ 280,916,446	$ 37,474,968	$ 25,926,474	$ 217,515,189	$ 8,300,248.14
$ 14,000 - $ 15,999	18,189	$ 272,302,218	$ 39,365,939	$ 21,798,916	$ 211,145,059	$ 8,924,478.68
$ 16,000 - $ 17,999	14,104	$ 239,056,717	$ 37,358,017	$ 16,906,739	$ 184,805,415	$ 8,384,690.35
$ 18,000 - $ 19,999	10,839	$ 205,377,891	$ 34,429,988	$ 12,993,597	$ 157,980,394	$ 7,549,838.89
$ 20,000 - $ 21,999	8,129	$ 170,276,868	$ 30,061,428	$ 9,748,668	$ 130,481,145	$ 6,544,339.56
$ 22,000 - $ 24,999	8,674	$ 202,976,415	$ 37,764,336	$ 10,399,919	$ 154,829,329	$ 8,226,533.15
$ 25,000 - $ 29,999	7,664	$ 207,860,401	$ 41,128,100	$ 9,188,523	$ 157,552,943	$ 9,010,232.17
$ 30,000 - $ 34,999	3,349	$ 107,893,014	$ 22,121,749	$ 4,015,872	$ 81,767,351	$ 5,110,755.35
$ 35,000 - $ 39,999	1,616	$ 60,211,558	$ 12,581,789	$ 1,938,943	$ 45,690,826	$ 3,085,892.47
$ 40,000 - $ 49,999	1,495	$ 66,196,682	$ 14,076,895	$ 1,790,628	$ 50,331,905	$ 3,711,540.26
$ 50,000 - $ 74,999	998	$ 58,612,430	$ 14,398,122	$ 1,194,800	$ 43,020,533	$ 3,553,166.69
$ 75,000 - $ 99,999	185	$ 15,598,662	$ 4,133,749	$ 222,000	$ 11,242,913	$ 1,046,168.65
$100,000 AND OVER	78	$ 10,840,041	$ 3,687,443	$ 92,406	$ 7,060,192	$ 732,591.81
NO AGI	927	$ 0	$ 55,153-	$ 159,413	$ 116,561	$ 413.41
TOTALS	265,256	$ 2,952,254,964	$ 422,778,556	$ 252,425,544	$ 2,277,790,191	$ 93,074,272.51

TABLE 24

TOTAL PAY AND NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	59,440	$ 74,856,847	$ 10,580,798	$ 36,480,293	75,033	11,182	$ .00
$ 1,000 - $ 1,999	106,417	$ 239,985,357	$ 17,208,560	$ 161,287,238	134,355	16,484	$ .00
$ 2,000 - $ 2,999	119,097	$ 420,781,467	$ 27,850,102	$ 298,134,639	159,982	23,984	$ 669,848.99
$ 3,000 - $ 3,999	119,633	$ 581,697,276	$ 41,423,007	$ 418,723,059	171,538	33,202	$ 2,785,815.35
$ 4,000 - $ 4,999	106,545	$ 664,090,470	$ 56,091,683	$ 477,121,761	151,214	32,736	$ 7,091,562.39
$ 5,000 - $ 5,999	97,008	$ 744,845,696	$ 72,360,767	$ 533,219,147	133,010	32,809	$ 11,658,940.05
$ 6,000 - $ 6,999	91,276	$ 829,267,277	$ 88,974,793	$ 592,284,018	123,397	35,662	$ 15,340,116.34
$ 7,000 - $ 7,999	80,945	$ 848,353,897	$ 96,693,121	$ 606,600,180	109,205	36,362	$ 17,748,029.14
$ 8,000 - $ 8,999	75,086	$ 893,110,762	$ 109,321,849	$ 637,820,657	100,758	38,571	$ 20,817,864.70
$ 9,000 - $ 9,999	70,961	$ 943,074,050	$ 121,856,841	$ 673,847,350	94,543	40,668	$ 24,035,051.62
$ 10,000 - $ 14,999	291,083	$ 5,048,715,767	$ 732,618,215	$ 3,589,209,562	388,835	230,771	$154,342,370.05
$ 15,000 - $ 19,999	166,198	$ 4,067,494,714	$ 674,069,189	$ 2,857,140,198	231,088	189,296	$145,947,749.72
$ 20,000 - $ 24,999	69,763	$ 2,208,171,256	$ 395,910,183	$ 1,541,376,902	103,383	93,333	$ 89,469,157.44
$ 25,000 - $ 29,999	26,889	$ 1,061,057,129	$ 205,660,389	$ 730,188,691	41,475	36,277	$ 47,035,098.57
$ 30,000 - $ 39,999	19,434	$ 980,291,721	$ 208,837,322	$ 660,690,637	30,522	25,167	$ 47,904,159.37
$ 40,000 - $ 49,999	6,597	$ 445,691,166	$ 104,831,358	$ 292,300,911	10,200	8,189	$ 23,879,483.65
$ 50,000 - $ 74,999	4,943	$ 469,351,513	$ 123,930,977	$ 293,459,633	7,608	6,442	$ 26,782,283.13
$ 75,000 AND OVER	2,193	$ 444,060,434	$ 140,500,479	$ 258,501,969	3,322	2,835	$ 27,757,818.62
NO TAXABLE INCOME	41,844	$ 106,755,813	$ 62,089,030	$ 0	77,576	37,171	$ .00
TOTALS	1,555,352	$ 21,071,652,612	$ 3,290,808,663	$ 14,658,386,845	2,147,044	931,141	$663,265,349.13

TABLE 25

TOTAL PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 1,000 - $ 1,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 2,000 - $ 2,999	53,882	$ 197,169,277	$ 15,460,438	$ 139,822,055	58,453	2,694	$ 669,848.99
$ 3,000 - $ 3,999	78,370	$ 398,943,263	$ 36,768,298	$ 275,095,445	98,699	13,661	$ 2,785,815.35
$ 4,000 - $ 4,999	97,991	$ 622,263,499	$ 56,716,804	$ 441,447,588	134,907	27,637	$ 7,091,562.39
$ 5,000 - $ 5,999	96,637	$ 742,332,004	$ 72,488,614	$ 531,201,289	132,484	32,510	$ 11,658,940.05
$ 6,000 - $ 6,999	91,014	$ 826,841,554	$ 88,795,613	$ 590,579,360	123,074	35,548	$ 15,340,116.34
$ 7,000 - $ 7,999	80,706	$ 846,039,841	$ 96,602,716	$ 604,818,413	108,915	36,248	$ 17,748,029.14
$ 8,000 - $ 8,999	74,932	$ 891,427,541	$ 109,246,828	$ 636,514,039	100,569	38,512	$ 20,817,864.70
$ 9,000 - $ 9,999	70,855	$ 941,603,124	$ 121,663,851	$ 672,844,384	94,416	40,585	$ 24,035,051.62
$ 10,000 - $ 14,999	290,740	$ 5,042,723,417	$ 731,776,727	$ 3,585,073,726	388,427	230,529	$154,342,370.05
$ 15,000 - $ 19,999	166,066	$ 4,064,212,415	$ 673,550,415	$ 2,854,887,583	230,923	189,173	$145,947,749.72
$ 20,000 - $ 24,999	69,734	$ 2,207,167,025	$ 395,721,321	$ 1,540,730,089	103,340	93,304	$ 89,469,157.44
$ 25,000 - $ 29,999	26,876	$ 1,060,592,648	$ 205,670,621	$ 729,847,502	41,453	36,257	$ 47,035,098.57
$ 30,000 - $ 39,999	19,425	$ 979,891,078	$ 208,833,204	$ 660,373,738	30,507	25,145	$ 47,904,159.37
$ 40,000 - $ 49,999	6,592	$ 445,457,021	$ 104,870,972	$ 292,076,282	10,192	8,181	$ 23,879,483.65
$ 50,000 - $ 74,999	4,940	$ 468,971,924	$ 123,816,817	$ 293,286,399	7,601	6,441	$ 26,782,283.13
$ 75,000 AND OVER	2,189	$ 443,908,117	$ 140,846,441	$ 258,061,329	3,316	2,829	$ 27,757,818.62
NO TAXABLE INCOME	0	$ 0	$ 0	$ 0	0	0	$ .00
TOTALS	1,230,949	$ 20,179,543,748	$ 3,182,829,680	$ 14,106,659,221	1,667,276	819,254	$663,265,349.13

TABLE 26

TOTAL NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	59,440	$ 74,856,847	$ 10,580,798	$ 36,480,293	75,033	11,182	$ .00
$ 1,000 - $ 1,999	106,417	$ 239,985,357	$ 17,208,560	$ 161,287,238	134,355	16,484	$ .00
$ 2,000 - $ 2,999	65,215	$ 223,612,190	$ 12,389,664	$ 158,312,584	101,529	21,290	$ .00
$ 3,000 - $ 3,999	41,263	$ 182,754,013	$ 4,654,709	$ 143,627,614	72,839	19,541	$ .00
$ 4,000 - $ 4,999	8,554	$ 41,826,971	$ 625,121-	$ 35,674,173	16,307	5,099	$ .00
$ 5,000 - $ 5,999	371	$ 2,513,692	$ 127,847-	$ 2,017,858	526	299	$ .00
$ 6,000 - $ 6,999	262	$ 2,425,723	$ 179,180	$ 1,704,658	323	114	$ .00
$ 7,000 - $ 7,999	239	$ 2,314,056	$ 90,405	$ 1,781,767	290	114	$ .00
$ 8,000 - $ 8,999	154	$ 1,683,221	$ 75,021	$ 1,306,618	189	59	$ .00
$ 9,000 - $ 9,999	106	$ 1,470,926	$ 192,990	$ 1,002,966	127	83	$ .00
$ 10,000 - $ 14,999	343	$ 5,992,350	$ 841,488	$ 4,135,836	408	242	$ .00
$ 15,000 - $ 19,999	132	$ 3,282,299	$ 518,774	$ 2,252,615	165	123	$ .00
$ 20,000 - $ 24,999	29	$ 1,004,231	$ 188,862	$ 646,813	43	29	$ .00
$ 25,000 - $ 29,999	13	$ 464,481	$ 10,232-	$ 341,169	22	20	$ .00
$ 30,000 - $ 39,999	9	$ 400,643	$ 4,118	$ 316,899	15	22	$ .00
$ 40,000 - $ 49,999	5	$ 234,145	$ 39,614-	$ 224,629	8	8	$ .00
$ 50,000 - $ 74,999	3	$ 379,589	$ 114,160	$ 173,234	7	1	$ .00
$ 75,000 AND OVER	4	$ 152,317	$ 345,962-	$ 440,640	6	6	$ .00
NO TAXABLE INCOME	41,844	$ 106,753,813	$ 62,089,030	$ 0	77,576	37,171	$ .00
TOTALS	324,403	$ 892,108,864	$ 107,978,983	$ 551,727,624	479,768	111,887	$ .00

TABLE 27

TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $0 - $4,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	56,902	$ 48,975,498	$ 2,741,861	$ 35,081,490	70,162	9,547	$ .00
$ 1,000 - $ 1,999	101,641	$ 197,494,245	$ 6,452,995	$ 153,868,856	125,672	13,753	$ .00
$ 2,000 - $ 2,999	108,924	$ 341,749,604	$ 12,338,202	$ 272,004,884	142,316	18,739	$ 620,782.85
$ 3,000 - $ 3,999	89,707	$ 378,783,883	$ 11,418,446	$ 310,381,388	125,483	21,293	$ 1,825,983.04
$ 4,000 - $ 4,999	13,356	$ 63,455,269	$ 1,481,489-	$ 55,728,619	21,992	5,340	$ 324,366.58
$ 5,000 - $ 5,999	235	$ 886,199	$ 646,400-	$ 1,254,444	363	175	$ 12,404.45
$ 6,000 - $ 6,999	68	$ 225,831	$ 290,984-	$ 438,469	111	51	$ 4,137.35
$ 7,000 - $ 7,999	48	$ 160,087	$ 263,009-	$ 359,413	78	32	$ 1,879.77
$ 8,000 - $ 8,999	27	$ 77,642	$ 191,957-	$ 229,163	51	21	$ 1,354.94
$ 9,000 - $ 9,999	5	$ 13,671	$ 40,669-	$ 46,722	9	10	$ 655.42
$ 10,000 - $ 14,999	31	$ 52,917	$ 376,322-	$ 374,493	49	28	$ 7,462.49
$ 15,000 - $ 19,999	9	$ 10,518	$ 167,547-	$ 155,249	12	8	$ 2,608.56
$ 20,000 - $ 24,999	3	$ 6,974	$ 68,729-	$ 70,303	4	0	$ 1,187.47
$ 25,000 - $ 29,999	2	$ 0	$ 103,161-	$ 52,313	5	0	$ .00
$ 30,000 - $ 39,999	3	$ 0	$ 113,595-	$ 104,595	6	12	$ .00
$ 40,000 - $ 49,999	2	$ 0	$ 99,475-	$ 93,475	4	2	$ .00
$ 50,000 - $ 74,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 75,000 AND OVER	4	$ 4,822	$ 518,489-	$ 490,631	6	6	$ 3,529.00
NO TAXABLE INCOME	35,064	$ 3,991,113	$ 7,510,781	$ 0	63,307	33,245	$ .00
TOTALS	406,031	$ 1,035,888,273	$ 36,100,459	$ 830,734,507	549,630	102,262	$ 2,806,351.92

TABLE 28

TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $5,000 - $9,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	1,736	$ 11,869,549	$ 2,556,579	$ 973,022	3,270	1,192	$ .00
$ 1,000 - $ 1,999	3,686	$ 24,433.406	$ 4,384,120	$ 5,758,260	6,638	2,118	$ .00
$ 2,000 - $ 2,999	8,714	$ 56,250,182	$ 8,503,127	$ 22,423,192	15,013	4,288	$ 43,935.08
$ 3,000 - $ 3,999	27,602	$ 168,076,016	$ 20,236,34[illegible]	$ 100,124,639	41,869	10,068	$ 909,498.90
$ 4,000 - $ 4,999	89,586	$ 550,252,980	$ 45,207,885	$ 405,026,287	123,248	24,549	$ 6,543,412.70
$ 5,000 - $ 5,999	90,185	$ 656,622,756	$ 54,399,609	$ 495,366,641	122,228	27,759	$ 10,902,675.21
$ 6,000 - $ 6,999	77,028	$ 652,346,061	$ 56,855,797	$ 498,657,665	102,720	26,449	$ 12,985,052.77
$ 7,000 - $ 7,999	40,428	$ 376,906,207	$ 27,628,081	$ 298,721,455	56,141	18,122	$ 8,627,926.95
$ 8,000 - $ 8,999	5,383	$ 51,418,856	$ 46,512	$ 44,723,043	8,230	4,023	$ 1,413,080.48
$ 9,000 - $ 9,999	381	$ 3,547,044	$ 471,162-	$ 3,556,455	495	243	$ 127,077.39
$ 10,000 - $ 14,999	130	$ 1,131,563	$ 562,607-	$ 1,464,346	174	114	$ 59,479.60
$ 15,000 - $ 19,999	8	$ 63,534	$ 99,516-	$ 132,598	11	5	$ 6,825.80
$ 20,000 - $ 24,999	1	$ 9,348	$ 17,259-	$ 23,607	2	1	$ 1,431.15
$ 25,000 - $ 29,999	2	$ 12,450	$ 48,246-	$ 55,262	4	0	$ 3,653.74
$ 30,000 - $ 39,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 40,000 - $ 49,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 50,000 - $ 74,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 75,000 AND OVER	0	$ 0	$ 0	$ 0	0	0	$ .00
NO TAXABLE INCOME	3,994	$ 28,515,383	$ 7,520,356	$ 0	8,355	2,053	$ .00
TOTALS	348,864	$ 2,581,455,335	$ 226,139,619	$ 1,877,006,472	488,398	120,984	$ 41,624,049.77

TABLE 29

TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $10,000 - $24,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	724	$ 10,006,938	$ 2,730,958	$ 387,009	1,449	380	$ .00
$ 1,000 - $ 1,999	991	$ 13,844,933	$ 3,848,690	$ 1,509,651	1,867	526	$ .00
$ 2,000 - $ 2,999	1,352	$ 18,393,793	$ 4,823,669	$ 3,439,980	2,467	884	$ 4,853.11
$ 3,000 - $ 3,999	2,182	$ 29,223,409	$ 7,075,224	$ 7,715,822	3,924	1,726	$ 47,383.63
$ 4,000 - $ 4,999	3,465	$ 44,899,398	$ 9,763,637	$ 15,743,004	5,708	2,734	$ 216,109.40
$ 5,000 - $ 5,999	6,424	$ 80,658,179	$ 15,652,267	$ 35,697,651	10,131	4,747	$ 726,109.39
$ 6,000 - $ 6,999	13,980	$ 168,875,397	$ 28,568,507	$ 91,884,065	20,235	8,996	$ 2,319,437.68
$ 7,000 - $ 7,999	40,250	$ 463,334,833	$ 65,875,023	$ 305,870,636	52,609	18,010	$ 9,072,744.78
$ 8,000 - $ 8,999	69,341	$ 829,692,428	$ 104,774,549	$ 590,011,077	91,897	34,233	$ 19,312,624.96
$ 9,000 - $ 9,999	70,196	$ 925,928,390	$ 117,108,375	$ 666,628,501	93,415	40,035	$ 23,781,953.55
$ 10,000 - $ 14,999	284,819	$ 4,860,815,866	$ 682,386,719	$ 3,506,012,011	379,518	224,794	$150,652,455.65
$ 15,000 - $ 19,999	102,639	$ 2,281,489,461	$ 329,344,659	$ 1,701,180,067	143,129	114,250	$ 85,304,867.15
$ 20,000 - $ 24,999	2,987	$ 70,212,294	$ 1,157,187	$ 63,332,427	4,335	3,003	$ 3,638,522.68
$ 25,000 - $ 29,999	51	$ 1,158,991	$ 309,106-	$ 1,348,011	71	34	$ 87,220.29
$ 30,000 - $ 39,999	11	$ 229,055	$ 182,888-	$ 378,766	16	11	$ 27,955.68
$ 40,000 - $ 49,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 50,000 - $ 74,999	5	$ 77,993	$ 264,325-	$ 300,402	5	5	$ 27,811.59
$ 75,000 AND OVER	0	$ 0	$ 0	$ 0	0	0	$ .00
NO TAXABLE INCOME	2,118	$ 30,203,815	$ 14,667,144	$ 0	4,560	1,243	$ .00
TOTALS	601,535	$ 9,829,045,173	$ 1,387,020,289	$ 6,991,439,080	815,336	455,611	$295,220,049.54

TABLE 30

TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $25,000 - $49,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	53	$ 1,717,139	$ 923,919	$ 25,715	103	45	$ .00
$ 1,000 - $ 1,999	78	$ 2,604,979	$ 1,352,827	$ 119,497	142	70	$ .00
$ 2,000 - $ 2,999	90	$ 2,923,985	$ 1,473,061	$ 222,809	154	60	$ 258.60
$ 3,000 - $ 3,999	119	$ 3,824,518	$ 1,650,600	$ 419,111	220	98	$ 2,464.12
$ 4,000 - $ 4,999	114	$ 3,769,348	$ 1,499,728	$ 515,458	214	93	$ 6,478.75
$ 5,000 - $ 5,999	135	$ 4,241,487	$ 1,833,730	$ 739,576	238	106	$ 14,650.55
$ 6,000 - $ 6,999	178	$ 5,611,297	$ 2,592,732	$ 1,160,954	294	145	$ 28,176.29
$ 7,000 - $ 7,999	194	$ 6,103,606	$ 2,281,368	$ 1,461,064	332	176	$ 40,527.30
$ 8,000 - $ 8,999	305	$ 9,486,342	$ 3,501,415	$ 2,601,595	532	248	$ 82,852.87
$ 9,000 - $ 9,999	345	$ 10,529,665	$ 3,686,878	$ 3,290,696	566	343	$ 114,358.42
$ 10,000 - $ 14,999	5,913	$ 171,495,835	$ 43,954,545	$ 78,929,391	8,774	5,652	$ 3,517,963.25
$ 15,000 - $ 19,999	63,192	$ 1,762,352,077	$ 334,235,267	$ 1,149,461,453	87,385	74,681	$ 60,311,709.92
$ 20,000 - $ 24,999	66,112	$ 2,093,893,280	$ 377,737,970	$ 1,462,933,092	98,019	89,653	$ 84,948,959.12
$ 25,000 - $ 29,999	25,260	$ 962,204,635	$ 172,785,708	$ 684,887,037	39,091	34,481	$ 44,095,659.78
$ 30,000 - $ 39,999	11,142	$ 479,062,770	$ 70,589,998	$ 368,131,399	17,824	14,281	$ 26,337,425.01
$ 40,000 - $ 49,999	899	$ 41,670,927	$ 1,068,650	$ 38,460,807	1,411	935	$ 3,118,381.39
$ 50,000 - $ 74,999	16	$ 707,878	$ 208,726-	$ 853,956	26	10	$ 76,615.44
$ 75,000 AND OVER	0	$ 0	$ 0	$ 0	0	0	$ .00
NO TAXABLE INCOME	427	$ 14,551,661	$ 10,528,154	$ 0	857	402	$ .00
TOTALS	174,572	$ 5,576,751,429	$ 1,031,487,824	$ 3,794,218,610	256,182	221,479	$222,696,480.81

TABLE 31

TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $50,000 AND OVER

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	25	$ 2,287,723	$ 1,627,481	$ 13,057	49	18	$ .00
$ 1,000 - $ 1,999	21	$ 1,607,794	$ 1,169,928	$ 30,974	36	17	$ .00
$ 2,000 - $ 2,999	17	$ 1,463,903	$ 712,043	$ 43,774	32	13	$ 19.35
$ 3,000 - $ 3,999	23	$ 1,789,450	$ 1,042,394	$ 82,099	42	17	$ 485.66
$ 4,000 - $ 4,999	24	$ 1,713,475	$ 1,101,922	$ 108,393	52	20	$ 1,194.96
$ 5,000 - $ 5,999	29	$ 2,437,075	$ 1,121,561	$ 160,835	50	22	$ 3,100.45
$ 6,000 - $ 6,999	22	$ 2,208,691	$ 1,248,741	$ 142,865	37	21	$ 3,312.25
$ 7,000 - $ 7,999	25	$ 1,849,164	$ 1,171,658	$ 187,612	45	22	$ 4,950.34
$ 8,000 - $ 8,999	30	$ 2,435,494	$ 1,191,330	$ 255,779	48	46	$ 7,951.45
$ 9,000 - $ 9,999	34	$ 3,055,280	$ 1,573,419	$ 324,976	58	37	$ 11,006.84
$ 10,000 - $ 14,999	190	$ 15,219,586	$ 7,215,880	$ 2,429,321	320	183	$ 105,009.06
$ 15,000 - $ 19,999	350	$ 23,579,124	$ 10,756,326	$ 6,210,831	551	352	$ 321,738.29
$ 20,000 - $ 24,999	660	$ 44,049,360	$ 17,101,014	$ 15,017,473	1,023	676	$ 879,057.02
$ 25,000 - $ 29,999	1,574	$ 97,681,053	$ 33,335,194	$ 43,846,068	2,304	1,762	$ 2,848,564.76
$ 30,000 - $ 39,999	8,278	$ 500,999,896	$ 138,543,807	$ 292,075,877	12,676	10,863	$ 21,538,778.68
$ 40,000 - $ 49,999	5,696	$ 404,020,239	$ 103,862,183	$ 253,746,629	8,785	7,252	$ 20,761,102.26
$ 50,000 - $ 74,999	4,922	$ 468,565,642	$ 124,404,028	$ 292,300,275	7,577	6,427	$ 26,677,856.10
$ 75,000 AND OVER	2,189	$ 444,055,612	$ 141,018,968	$ 258,011,338	3,316	2,829	$ 27,754,289.62
NO TAXABLE INCOME	241	$ 29,493,841	$ 21,862,595	$ 0	497	228	$ .00
TOTALS	24,350	$ 2,048,512,402	$ 610,060,472	$ 1,164,988,176	37,498	30,805	$100,918,417.09

TABLE 32

TOTAL PAY AND NO-PAY RETURNS BY CREDIT

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	CHILD CARE CREDIT	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
$ 1 - $ 2,999	200,141	$ 350,577,462	$ 3,415.00	$ 593.67	$ 392,559.09	$ 93,968.13
$ 3,000 - $ 3,999	86,223	$ 301,513,707	$ 15,347.00	$ 4,768.91	$ 180,004.60	$ 872,326.22
$ 4,000 - $ 4,999	85,402	$ 383,797,104	$ 28,633.00	$ 12,458.78	$ 200,197.79	$ 1,836,652.22
$ 5,000 - $ 5,999	76,660	$ 420,965,357	$ 52,627.00	$ 33,849.71	$ 190,144.25	$ 4,368,085.52
$ 6,000 - $ 6,999	72,384	$ 470,067,664	$ 74,090.00	$ 54,127.52	$ 170,665.61	$ 6,417,372.37
$ 7,000 - $ 7,999	70,360	$ 527,293,271	$ 92,019.00	$ 82,623.87	$ 182,276.56	$ 8,541,609.56
$ 8,000 - $ 8,999	66,037	$ 560,962,503	$ 119,756.00	$ 120,144.11	$ 187,577.61	$ 10,200,370.52
$ 9,000 - $ 9,999	63,423	$ 602,166,540	$ 143,296.00	$ 162,916.01	$ 173,986.26	$ 12,096,611.80
$ 10,000 - $ 11,999	113,835	$ 1,249,191,578	$ 311,046.00	$ 380,109.95	$ 336,116.30	$ 28,460,616.24
$ 12,000 - $ 13,999	102,484	$ 1,330,741,296	$ 334,245.00	$ 463,316.89	$ 308,919.43	$ 34,691,761.92
$ 14,000 - $ 15,999	91,884	$ 1,376,634,232	$ 344,295.00	$ 510,595.80	$ 281,461.30	$ 39,434,206.48
$ 16,000 - $ 17,999	82,067	$ 1,393,457,539	$ 325,718.00	$ 585,115.28	$ 265,048.75	$ 42,590,738.64
$ 18,000 - $ 19,999	71,700	$ 1,360,243,400	$ 298,787.00	$ 636,653.15	$ 214,557.88	$ 43,476,612.35
$ 20,000 - $ 21,999	61,945	$ 1,299,238,457	$ 253,683.00	$ 737,615.15	$ 201,858.93	$ 43,114,885.31
$ 22,000 - $ 24,999	77,620	$ 1,819,538,671	$ 288,077.00	$ 1,078,646.62	$ 275,187.54	$ 63,451,228.60
$ 25,000 - $ 29,999	85,040	$ 2,318,635,214	$ 275,774.00	$ 1,207,975.22	$ 307,506.25	$ 86,320,461.60
$ 30,000 - $ 34,999	45,098	$ 1,452,810,141	$ 123,747.00	$ 710,643.14	$ 214,961.26	$ 57,917,416.57
$ 35,000 - $ 39,999	23,017	$ 857,458,944	$ 52,842.00	$ 473,645.24	$ 137,165.25	$ 35,993,497.70
$ 40,000 - $ 49,999	21,417	$ 947,847,130	$ 40,587.00	$ 436,113.97	$ 153,988.10	$ 42,465,104.94
$ 50,000 - $ 74,999	15,539	$ 921,790,410	$ 21,450.00	$ 390,337.17	$ 120,626.45	$ 44,321,883.97
$ 75,000 - $ 99,999	4,364	$ 373,417,796	$ 4,786.00	$ 220,411.17	$ 21,594.23	$ 18,759,452.42
$100,000 AND OVER	4,447	$ 753,304,196	$ 3,975.00	$ 602,845.11	$ 18,298.50	$ 37,837,080.70
NO AGI	34,265	$ 0	$ .00	$ .00	$ 1,297,847.44	$ 3,405.35
TOTALS	1,555,352	$ 21,071,652,612	$ 3,208,195.00	$ 8,905,506.44	$ 5,832,549.38	$663,265,349.13

TABLE 33
TOTAL PAY AND NO-PAY RETURNS BY FEDERAL TAX PAYMENT

ADJUSTED GROSS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX PAYMENTS	FEDERAL TAX REFUNDS	FEDERAL TAX DEDUCTION	TAX PAID
$ 1 - $ 2,999	200,141	$ 350,577,462	$ 23,911,385	$ 16,851,559	$ 7,059,826	$ 93,968.13
$ 3,000 - $ 3,999	86,223	$ 301,513,707	$ 21,043,631	$ 9,320,126	$ 11,723,505	$ 872,326.22
$ 4,000 - $ 4,999	85,402	$ 383,797,104	$ 28,878,029	$ 10,386,894	$ 18,491,135	$ 1,836,652.22
$ 5,000 - $ 5,999	76,660	$ 420,965,357	$ 42,791,384	$ 14,618,587	$ 28,172,797	$ 4,368,085.52
$ 6,000 - $ 6,999	72,384	$ 470,067,664	$ 52,033,500	$ 15,432,834	$ 36,600,666	$ 6,417,372.37
$ 7,000 - $ 7,999	70,360	$ 527,293,271	$ 62,321,502	$ 16,555,106	$ 45,766,396	$ 8,541,609.56
$ 8,000 - $ 8,999	66,037	$ 560,962,503	$ 70,381,806	$ 16,866,954	$ 53,514,852	$ 10,200,370.52
$ 9,000 - $ 9,999	63,423	$ 602,166,540	$ 79,792,253	$ 17,707,345	$ 62,084,908	$ 12,096,611.80
$ 10,000 - $ 11,999	113,835	$ 1,249,191,578	$ 177,185,544	$ 35,149,303	$ 142,036,241	$ 28,460,616.24
$ 12,000 - $ 13,999	102,484	$ 1,330,741,296	$ 201,779,316	$ 36,364,396	$ 165,414,920	$ 34,691,761.92
$ 14,000 - $ 15,999	91,884	$ 1,376,634,232	$ 219,585,806	$ 35,796,776	$ 183,789,030	$ 39,434,206.48
$ 16,000 - $ 17,999	82,067	$ 1,393,457,539	$ 233,038,345	$ 35,939,271	$ 197,099,074	$ 42,590,738.64
$ 18,000 - $ 19,999	71,700	$ 1,360,243,400	$ 237,433,958	$ 34,804,296	$ 202,629,662	$ 43,476,612.35
$ 20,000 - $ 21,999	61,945	$ 1,299,238,457	$ 234,858,231	$ 33,640,099	$ 201,218,132	$ 43,114,885.31
$ 22,000 - $ 24,999	77,620	$ 1,819,538,671	$ 342,299,590	$ 47,466,360	$ 294,833,230	$ 63,451,228.60
$ 25,000 - $ 29,999	85,040	$ 2,318,635,214	$ 456,743,635	$ 59,778,832	$ 396,964,803	$ 86,320,461.60
$ 30,000 - $ 34,999	45,098	$ 1,452,810,141	$ 303,415,313	$ 37,160,345	$ 266,254,968	$ 57,917,416.57
$ 35,000 - $ 39,999	23,017	$ 857,458,944	$ 188,521,697	$ 21,514,706	$ 167,006,991	$ 35,993,497.70
$ 40,000 - $ 49,999	21,417	$ 947,847,130	$ 223,502,238	$ 22,241,176	$ 201,261,062	$ 42,465,104.94
$ 50,000 - $ 74,999	15,539	$ 921,790,410	$ 247,994,500	$ 19,454,593	$ 228,539,907	$ 44,321,883.97
$ 75,000 - $ 99,999	4,364	$ 373,417,796	$ 114,405,428	$ 7,259,741	$ 107,145,687	$ 18,759,452.42
$100,000 AND OVER	4,447	$ 753,304,196	$ 285,902,143	$ 11,527,265	$ 274,374,878	$ 37,837,080.70
NO AGI	34,265	$ 0	$ 7,101,495	$ 8,275,502	$ 1,174,007-	$ 3,405.35
TOTALS	1,555,352	$ 21,071,652,612	$ 3,854,920,729	$ 564,112,066	$ 3,290,808,663	$663,265,349.13

TABLE 34

1981 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
ADAIR	5,759	4,112	.28	327	.14	114	140	73	7.95
ADAMS	3,429	2,408	.17	235	.10	79	93	63	9.76
ALLAMAKEE	8,911	6,192	.43	736	.31	147	483	106	11.89
APPANOOSE	8,425	6,202	.43	758	.32	236	273	249	12.22
AUDUBON	5,318	3,856	.27	492	.20	171	226	95	12.76
BENTON	14,227	11,380	.79	1,240	.52	507	368	365	10.90
BLACK HAWK	80,888	67,175	4.64	13,896	5.78	5,274	4,359	4,263	20.69
BOONE	16,070	12,937	.89	2,086	.87	873	608	605	16.12
BREMER	15,575	12,411	.86	1,846	.77	521	755	570	14.87
BUCHANAN	12,944	9,992	.69	1,659	.69	590	596	473	16.60
BUENA VISTA	13,239	10,287	.71	1,108	.46	365	453	290	10.77
BUTLER	10,795	8,323	.57	711	.30	215	321	175	8.54
CALHOUN	8,662	6,564	.45	1,210	.50	137	596	477	18.43
CARROLL	14,465	11,093	.77	1,409	.59	425	392	592	12.70
CASS	11,016	8,431	.58	788	.33	192	424	172	9.35
CEDAR	11,721	9,220	.64	1,059	.44	305	420	334	11.49
CERRO GORDO	30,602	24,479	1.69	4,231	1.76	1,410	1,411	1,410	17.28
CHEROKEE	10,126	7,683	.53	1,377	.57	348	690	339	17.92
CHICKASAW	9,122	7,022	.48	861	.36	385	284	192	12.26
CLARKE	5,301	3,879	.27	527	.22	206	191	130	13.59
CLAY	12,629	9,644	.67	1,322	.55	390	578	354	13.71
CLAYTON	12,010	8,787	.61	956	.40	331	331	294	10.88
CLINTON	35,253	28,825	1.99	4,279	1.78	1,299	1,663	1,317	14.84
CRAWFORD	11,671	8,658	.60	747	.31	271	275	201	8.63
DALLAS	19,182	15,429	1.07	3,555	1.48	1,293	1,222	1,040	23.04
DAVIS	5,169	3,685	.25	338	.14	134	105	99	9.17
DECATUR	4,946	3,515	.24	402	.17	187	139	76	11.44
DELAWARE	10,886	8,220	.57	1,814	.75	291	447	1,076	22.07
DES MOINES	28,335	22,984	1.59	3,258	1.35	1,255	1,012	991	14.18
DICKINSON	10,078	7,554	.52	896	.37	246	411	239	11.86
DUBUQUE	54,845	43,920	3.03	9,133	3.80	3,701	1,887	3,545	20.79
EMMET	8,295	6,298	.43	586	.24	217	206	163	9.30
FAYETTE	14,916	11,239	.78	1,525	.63	543	673	309	13.57
FLOYD	12,076	9,406	.65	1,379	.57	449	382	548	14.66
FRANKLIN	8,032	6,148	.42	684	.28	165	356	163	11.13
FREMONT	5,541	4,159	.29	272	.11	84	117	71	6.54
GREENE	7,619	5,882	.41	687	.29	224	282	181	11.68
GRUNDY	8,977	7,211	.50	1,142	.47	318	604	220	15.84
GUTHRIE	7,575	5,500	.38	662	.28	225	231	206	12.04
HAMILTON	11,693	9,135	.63	1,093	.45	359	428	306	11.96
HANCOCK	8,369	6,353	.44	826	.34	236	291	299	13.00
HARDIN	14,112	10,751	.74	1,807	.75	630	724	453	16.81
HARRISON	9,505	6,870	.47	500	.21	171	187	142	7.28
HENRY	11,640	8,997	.62	1,143	.48	356	432	355	12.70
HOWARD	6,727	4,808	.33	390	.16	123	141	126	8.11
HUMBOLDT	7,940	6,191	.43	714	.30	225	306	183	11.53
IDA	5,772	4,167	.29	404	.17	105	176	123	9.70
IOWA	10,344	7,942	.55	865	.36	301	361	203	10.89
JACKSON	13,147	9,803	.68	1,028	.43	443	292	293	10.49
JASPER	23,221	18,647	1.29	3,571	1.48	1,311	1,267	993	19.15
JEFFERSON	9,149	6,732	.46	778	.32	197	335	246	11.56
JOHNSON	48,543	38,339	2.65	9,379	3.90	4,687	2,148	2,544	24.46
JONES	11,771	9,130	.63	997	.41	383	307	307	10.92

TABLE 34 (CONT.)

1981 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
KEOKUK	8,166	5,889	.41	885	.37	269	425	191	15.03
KOSSUTH	13,604	10,315	.71	1,121	.47	409	442	270	10.87
LEE	25,482	20,744	1.43	2,390	.99	931	782	677	11.52
LINN	107,365	89,080	6.15	21,890	9.10	8,560	6,993	6,337	24.57
LOUISA	7,091	5,589	.39	529	.22	165	215	149	9.47
LUCAS	6,277	4,631	.32	583	.24	223	226	134	12.59
LYON	7,709	5,711	.39	307	.13	71	174	62	5.38
MADISON	7,786	5,792	.40	1,031	.43	385	327	319	17.80
MAHASKA	13,311	10,099	.70	1,187	.49	463	433	291	11.75
MARION	18,037	14,352	.99	2,214	.92	837	807	570	15.43
MARSHALL	26,604	21,788	1.50	3,809	1.58	1,188	1,754	867	17.48
MILLS	7,610	6,030	.42	564	.23	127	290	147	9.35
MITCHELL	7,463	5,484	.38	617	.26	194	258	165	11.25
MONONA	7,029	5,054	.35	500	.21	174	156	170	9.89
MONROE	5,253	3,870	.27	541	.22	188	214	139	13.98
MONTGOMERY	8,594	6,680	.46	571	.24	161	275	135	8.55
MUSCATINE	25,783	21,215	1.46	2,559	1.06	725	994	840	12.06
OBRIEN	11,079	8,513	.59	1,171	.49	221	745	205	13.76
OSCEOLA	5,060	3,743	.26	339	.14	75	174	90	9.06
PAGE	11,665	8,889	.61	671	.28	164	324	183	7.55
PALO ALTO	7,652	5,748	.40	521	.22	198	166	157	9.06
PLYMOUTH	14,929	11,293	.78	938	.39	278	427	233	8.31
POCAHONTAS	7,123	5,552	.38	610	.25	212	248	150	10.99
POLK	204,365	166,758	11.51	44,855	18.65	18,278	14,436	12,141	26.90
POTTAWATTAMIE	49,194	38,827	2.68	4,423	1.84	1,389	1,675	1,359	11.39
POWESHIEK	12,123	9,507	.66	1,147	.48	434	410	303	12.06
RINGGOLD	3,782	2,476	.17	184	.08	65	91	28	7.43
SAC	8,835	6,593	.46	575	.24	136	306	133	8.72
SCOTT	99,117	83,014	5.73	14,688	6.11	4,422	4,784	5,482	17.69
SHELBY	9,231	7,025	.49	599	.25	178	285	136	8.53
SIOUX	17,602	13,312	.92	1,175	.49	229	613	333	8.83
STORY	39,262	30,914	2.13	7,872	3.27	3,162	2,531	2,179	25.46
TAMA	12,068	9,204	.64	1,246	.52	315	530	401	13.54
TAYLOR	5,031	3,486	.24	223	.09	80	84	59	6.40
UNION	8,417	6,213	.43	755	.31	276	293	186	12.15
VAN BUREN	4,920	3,374	.23	305	.13	109	123	73	9.04
WAPELLO	23,071	18,309	1.26	2,732	1.14	1,225	739	768	14.92
WARREN	20,876	16,731	1.16	3,462	1.44	1,357	999	1,106	20.69
WASHINGTON	12,928	9,871	.68	1,113	.46	358	440	315	11.28
WAYNE	4,919	3,350	.23	339	.14	132	129	78	10.12
WEBSTER	28,099	22,352	1.54	3,677	1.53	1,282	1,079	1,316	16.45
WINNEBAGO	8,436	6,396	.44	862	.36	205	417	240	13.48
WINNESHIEK	11,877	8,684	.60	1,163	.48	422	440	301	13.39
WOODBURY	60,149	47,422	3.27	6,029	2.51	2,077	2,061	1,891	12.71
WORTH	5,390	3,954	.27	408	.17	159	137	112	10.32
WRIGHT	10,552	8,282	.57	1,180	.49	365	446	369	14.25
NON-RESIDENT	63,665	37,696	2.60	2,260	.94	660	1,010	590	6.00
TOTALS	1,851,144	1,448,386	100.00*	240,508	100.00*	87,183	82,306	71,019	16.61

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 35

1981 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY ADJUSTED GROSS INCOME BRACKETS

ADJUSTED GROSS INCOME	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
$ 1 - $ 2,999	219,916	11,103	.77	1,858	.77	658	596	604	16.73
$ 3,000 - $ 3,999	95,430	44,836	3.10	6,770	2.81	2,403	2,073	2,294	15.10
$ 4,000 - $ 4,999	96,665	47,875	3.31	6,693	2.78	2,394	2,222	2,077	13.98
$ 5,000 - $ 5,999	86,417	76,020	5.25	10,041	4.17	3,706	3,118	3,217	13.21
$ 6,000 - $ 6,999	81,681	74,837	5.17	9,968	4.14	3,635	3,158	3,175	13.32
$ 7,000 - $ 7,999	79,485	74,973	5.18	9,931	4.13	3,560	3,193	3,178	13.25
$ 8,000 - $ 8,999	74,775	71,521	4.94	9,906	4.12	3,652	3,095	3,159	13.85
$ 9,000 - $ 9,999	72,098	69,595	4.81	9,719	4.04	3,524	2,951	3,244	13.97
$ 10,000 - $ 11,999	130,202	126,779	8.75	18,604	7.74	6,830	5,810	5,964	14.67
$ 12,000 - $ 13,999	119,075	117,016	8.08	17,826	7.41	6,507	5,719	5,600	15.23
$ 14,000 - $ 15,999	108,416	107,115	7.40	16,797	6.98	6,449	5,174	5,174	15.68
$ 16,000 - $ 17,999	98,597	97,719	6.75	16,133	6.71	6,250	5,010	4,873	16.51
$ 18,000 - $ 19,999	87,760	87,205	6.02	14,942	6.21	5,857	4,655	4,430	17.13
$ 20,000 - $ 21,999	77,465	77,019	5.32	13,807	5.74	5,466	4,171	4,170	17.93
$ 22,000 - $ 24,999	99,202	98,680	6.81	18,160	7.55	7,294	5,506	5,360	18.40
$ 25,000 - $ 29,999	112,558	112,049	7.74	22,508	9.36	8,687	7,583	6,238	20.09
$ 30,000 - $ 34,999	61,530	61,248	4.23	13,687	5.69	4,803	5,234	3,650	22.35
$ 35,000 - $ 39,999	31,725	31,523	2.18	7,579	3.15	2,266	3,472	1,841	24.04
$ 40,000 - $ 49,999	29,605	29,373	2.03	7,444	3.10	1,838	3,988	1,618	25.34
$ 50,000 - $ 74,999	20,921	20,637	1.42	5,271	2.19	974	3,449	848	25.54
$ 75,000 - $ 99,999	5,753	5,669	.39	1,437	.60	228	1,037	172	25.35
$100,000 AND OVER	5,741	5,575	.38	1,354	.56	175	1,068	111	24.29
REJECTS (NO AGI)	56,127	19	.00	73	.03	27	24	22	
TOTALS	1,851,144	1,448,386	100.00*	240,508	100.00*	87,183	82,306	71,019	16.61

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING